United Nations

Financial report and audited financial statements
for the biennium ended
31 December 1993 and
Report of the Board of Auditors

Volume II
United Nations peace-keeping operations

General Assembly
Official Records • Forty-ninth Session
Supplement No.5 (A/49/5)

Financial report and audited financial statements for the biennium ended 31 December 1993 and Report of the Board of Auditors

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NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

The financial report and audited financial statements for the biennium ended 31 December 1993 and the report of the Board of Auditors regarding the United Nations, the International Trade Centre and the United Nations University are being issued as volumes I, III and IV, respectively.

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ABBREVIATIONS

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
IAEA	International Atomic Energy Agency
ICJ	International Court of Justice
ICSC	International Civil Service Commission
IMIS	Integrated Management Information System
INSTRAW	International Research and Training Institute for the Advancement of Women
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
MINURSO	United Nations Mission for the Referendum in Western Sahara
UNAMIC	United Nations Advance Mission in Cambodia
UNAMIR	United Nations Assistance Mission for Rwanda
UNAVEM	United Nations Angola Verification Mission
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNEF	United Nations Emergency Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFICYP	United Nations Peace-keeping Force in Cyprus
UNFPA	United Nations Population Fund
UNHHSF	United Nations Habitat and Human Settlements Foundation
UNIC	United Nations Information Centre
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNITAR	United Nations Institute for Training and Research

UNJSPF	United Nations Joint Staff Pension Fund
UNMIH	United Nations Mission in Haiti
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPA	United Nations Postal Administration
UNPROFOR	United Nations Protection Force
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTAC	United Nations Transitional Authority in Cambodia
UNTAG	United Nations Transition Assistance Group
UNTSO	United Nations Truce Supervision Organization
WFC	World Food Council

LETTERS OF TRANSMITTAL

31 March 1994

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit volume II of the accounts of the United Nations (peace-keeping operations) for the biennium 1992-1993 ended 31 December 1993, which I hereby approve. The financial statements have been drawn up and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Boutros BOUTROS-GHALI

Sir John Bourn, KCB
Chairman
United Nations Board of Auditors
New York

30 June 1994

Sir,

I have the honour to transmit to you the financial statements of the United Nations peace-keeping operations for the biennium 1992-1993 ended 31 December 1993, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peace-keeping operations for the biennium 1992-1993 ended 31 December 1993. The accounts in the present volume consist of 23 statements with related schedules and notes covering all peace-keeping operations funded by individual assessments and the Peace-keeping Reserve Fund.

2. The present report, the audited financial statements and the report of the Board of Auditors, together with the associated report of the Advisory Committee on Administrative and Budgetary Questions will be submitted to the General Assembly at its forty-ninth session.

3. The accounts for peace-keeping operations are presented separately from the rest of the United Nations accounts in accordance with General Assembly resolution 47/211 of 23 December 1992. Certain peace-keeping operations which are funded as part of the United Nations regular budget are reported on in volume I of the accounts (A/49/5, vol. I) as part of the United Nations General Fund. The annex to the present financial report lists those regular budget operations and other activities related to peace-keeping funded by certain general trust funds and by the Support Account for Peace-keeping Operations.

Overview

4. A detailed overview of the financial situation of the United Nations as a whole is presented in the financial report of the Secretary-General included in volume I of the accounts. As noted in that report, the extraordinary growth in peace-keeping operations in recent years has had a major impact on the financial situation of the Organization during the course of the biennium 1992-1993. Peace-keeping operations expanded from a total of 9 active missions funded outside the regular budget at the end of 1991 to a total of 17 by the end of 1993.

5. Statement XVIII is a consolidated presentation of all peace-keeping operations funded by separate assessments, including active and completed missions, together with the Peace-keeping Reserve Fund. It shows that expenditures for those peace-keeping activities, which had totalled $846 million during the biennium 1988-1989 and $819 million during 1990-1991, rose dramatically to $4,664 million for the biennium 1992-1993. Table 1 provides a comparison of expenditures in millions of United States dollars during the last three bienniums for each of the separately assessed peace-keeping operations.

Table 1

UNITED NATIONS PEACE-KEEPING OPERATIONS

TOTAL EXPENDITURES

(Millions of United States dollars)

	1988-1989	1990-1991	1992-1993
UNFICYP	38.7	42.2	48.5
UNDOF	80.4	82.2	65.1
UNIFIL	282.9	297.9	284.9
UNAVEM	8.3	58.0	103.6
UNIKOM	-	65.9	93.9
MINURSO	-	52.8	54.6
ONUSAL (and ONUCA)	7.5	92.4	68.7
UNTAC (and UNAMIC)	-	4.1	1 584.5
UNMLT	-	-	0.1
UNPROFOR	-	-	1 359.7
UNOSOM	-	-	788.1
ONUMOZ	-	-	199.8
UNOMUR	-	-	2.9
UNAMIR	-	-	7.0
UNOMIG	-	-	1.0
UNOMIL	-	-	6.4
UNMIH	-	-	1.2
UNEF	(0.8)	1.4	(2.9)
ONUC	(0.4)	(0.2)	(0.5)
UNIIMOG	114.5	63.4	-
UNTAG	315.1	59.0	(2.7)
Total	846.2	819.1	4 663.9

6. This level of peace-keeping expenditures for separately assessed operations during the biennium 1992-1993 represented 57 per cent of the Organization's total expenditures for all activities, exceeding the combined total of all other expenditures made for regular budget, technical cooperation, trust and other activities. Table 2 highlights the major categories of expenditure for each of the peace-keeping operations which were active during the biennium 1992-1993.

7. The greatly expanded level of peace-keeping during the biennium 1992-1993 contributed significantly to the strain on the financial situation of the United Nations as a whole. As has been noted in a number of reports to the General Assembly at its forty-seventh and forty-eighth sessions (including A/C.5/47/13 and Add.1, A/48/460, A/48/503 and A/48/565), the failure of many Member States to pay their assessed contributions in full and on time for peace-keeping operations, as well as for the regular budget, has produced recurring cash crises and increased the inability of the Organization to pay its obligations to Member States and others.

8. As at 31 December 1993, unpaid assessed contributions for peace-keeping operations were $1,691 million, a level almost three times as high as the comparable figure of $574 million at 31 December 1991. Table 3 shows the amounts of unpaid assessed contributions for each of the United Nations peace-keeping operations at the end of the last three bienniums.

Table 2

Active peace-keeping operations

Summary of expenditure for the biennium 1992-1993 ended 31 December 1993

(Millions of United States dollars)

Mission	Standard troop costs	Rations, travel, and other military costs	Use of contingent owned equipment	Compensation claims	Civilian personnel costs	Rental, maintenance, and construction of premises	Air operations	Vehicle operations	Supplies and services	Communications, equipment and other	Total
UNFICYP	7.4	12.4	0.8	0.2	10.5	3.2	0.9	3.9	5.8	3.6	48.5
UNDOF	24.3	7.1	2.0	0.5	13.2	3.8	0.0	6.9	2.4	5.0	65.1
UNIFIL	145.6	34.6	1.8	2.0	43.0	7.0	9.6	21.0	7.4	13.2	284.9
UNAVEM	0.0	16.2	0.0	0.4	35.4	9.7	28.9	3.5	4.3	5.1	103.6
UNIKOM	3.2	32.1	0.6	1.5	27.2	1.9	13.5	2.8	3.7	7.4	93.9
MINURSO	2.4	18.5	0.0	0.2	18.9	(4.3)a/	18.5	(2.6)a/	2.1	0.8	54.6
ONUSAL	(0.1)	9.0	0.0	0.2	39.9	2.2	6.1	5.5	2.0	3.9	68.7
UNMLT	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
UNTAC	259.8	194.1	40.2	17.0	417.5	138.2	136.7	109.0	140.7	131.3	1,584.5
UNPROFOR	481.6	165.5	126.8	17.4	106.7	122.2	50.9	104.0	71.8	112.8	1,359.7
UNOSOM	267.9	109.4	82.4	10.0	32.8	75.7	55.1	37.6	59.8	57.3	788.1
UNOMOZ	55.9	35.4	3.0	1.4	18.6	11.2	12.1	18.7	22.9	20.5	199.8
UNOMUR	0.0	1.5	0.0	0.0	0.8	0.0	0.0	0.1	0.4	0.1	2.9
UNAMIR	2.8	2.1	0.3	0.1	0.4	0.1	0.0	0.0	0.6	0.5	7.0
UNOMIG	0.0	0.1	0.0	0.0	0.7	0.0	0.0	0.0	0.1	0.1	1.0
UNOMIL	0.0	3.3	0.0	0.0	1.2	0.2	0.3	0.4	0.3	0.7	6.4
UNMIH	0.0	0.0	0.0	0.0	0.3	0.1	0.0	0.1	0.8	0.0	1.2
TOTAL	1,250.6	641.3	257.8	51.0	767.3	371.2	332.6	310.8	325.1	362.3	4,670.1

a/ Due to transfer of housing units and vehicles acquired in the previous biennium to other peace-keeping operations.

Table 3

UNITED NATIONS PEACE-KEEPING OPERATIONS

UNPAID ASSESSED CONTRIBUTIONS AS AT 31 DECEMBER

(Millions of United States dollars)

	1988-1989	1990-1991	1992-1993
UNFICYP	-	-	4.6
UNEF(1973)/UNDOF	33.8	37.0	21.7
UNIFIL	317.7	264.1	208.3
UNAVEM	1.5	14.9	39.9
UNIKOM	-	41.3	25.0
MINURSO	-	56.4	20.4
ONUSAL (and ONUCA)	40.4	25.1	28.4
UNTAC (and UNAMIC)	-	13.4	322.8
UNMLT	-	-	0.7
UNPROFOR	-	-	437.6
UNOSOM	-	-	224.6
ONUMOZ	-	-	141.9
UNAMIR	-	-	50.7
UNOMIG	-	-	2.5
UNOMIL	-	-	39.8
UNMIH	-	-	1.4
UNEF(1956)	1.5	43.0	42.7
ONUC	75.4	75.4	75.4
UNIIMOG	22.4	1.2	0.9
UNTAG	79.1	3.4	2.3
Total	571.8	574.3	1 691.1

9. Because of these extremely high levels of outstanding assessed contributions, certain peace-keeping missions were in cash deficits for varying periods during the biennium. In order to continue those operations without adequate cash in hand, several of them had to borrow for long periods from the newly established Peace-keeping Reserve Fund and/or from other peace-keeping missions.

10. Such internal borrowings alone were not sufficient, however, and the remaining cash funding gaps had to be covered by allowing higher and higher amounts of obligations to go unpaid for longer and longer periods of time. This made it impossible for the Organization to meet its full obligations to Member States contributing troops to peace-keeping operations and impossible to return operating surpluses to Member States, as is normally required by the Financial Regulations.

11. Table 4 shows the gap at 31 December 1993 between the cash available in all peace-keeping operations and their total obligations payable, which includes amounts owed to Member States that have contributed troops and/or equipment to peace-keeping operations. Available cash for all operations totalled $431 million, while total obligations payable were almost four times higher, at $1,696 million.

Table 4

UNITED NATIONS PEACE-KEEPING OPERATIONS

AVAILABLE CASH VERSUS OBLIGATIONS PAYABLE AT 31 DECEMBER 1993

(Millions of United States dollars)

	Available cash	Obligations payable
UNFICYP	28.0	15.8 [a]
UNEF(1973)/UNDOF	30.7	17.7
UNIFIL	45.6	136.8
UNAVEM	8.1	46.1
UNIKOM	4.6	15.0
MINURSO	25.4	6.8
ONUSAL (and ONUCA)	7.1	13.6
UNTAC (and UNAMIC)	0.1	318.0
UNMLT	0.0	0.1
UNPROFOR	100.8	471.9
UNOSOM	162.7	452.5
ONUMOZ	2.3	91.2
UNOMUR	0.0	3.1
UNAMIR	0.6	7.5
UNOMIG	0.0	1.5
UNOMIL	0.3	7.4
UNMIH	-	1.1
UNEF(1956)	-	29.0
ONUC	-	45.0
UNIIMOG	7.3	7.7
UNTAG	7.4	8.4
Total	431.2	1 696.2

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[a] Does not include $193.3 million in cumulative obligations for the period prior to 16 June 1993, which are not formally recorded in the accounts (see para. 13).

Active peace-keeping operations

12. Statements XIX to XXXV present the financial results for each of the 17 peace-keeping operations active at the end of 1993, together with detailed expenditure schedules for each mandate period which encompassed any portion of the biennium 1992-1993.

13. Statement XIX records the accounts of the United Nations Peace-keeping Force in Cyprus (UNFICYP), which are quite different from those of any other peace-keeping operation. Prior to 16 June 1993 UNFICYP operations were funded solely by voluntary contributions in cash and in kind. For this reason according to the Financial Regulations no obligations could be recorded in the accounts for the period prior to 16 June 1993, unless sufficient voluntary contributions had been pledged or received to cover them. As a consequence, a total of $193.3 million in obligations which will be payable for the period prior to 16 June 1993 have not been shown as liabilities for that period.

14. The General Assembly decided, by resolution 47/236, that beginning on 16 June 1993 the costs of UNFICYP should be treated as expenses of the Organization to be borne by all Member States. Mandate periods from 16 June 1993 to 15 June 1994 have been established, for which assessments have been made on the Member States.

15. Statement XXV combines the accounts of the United Nations Observer Group in Central America (ONUCA), which concluded most of its activities at the end of its last mandate period in April 1992, and the United Nations Observer Mission in El Salvador (ONUSAL), in accordance with General Assembly resolution 47/223 of 16 March 1993.

16. Statement XXVI presents the accounts of the United Nations Transitional Authority in Cambodia (UNTAC), which completed most of its activities in November 1993. The former special account for the United Nations Advance Mission in Cambodia (UNAMIC) was consolidated into the UNTAC account in 1992. Statement XXVII presents the accounts of the United Nations Military Liaison Team in Cambodia (UNMLT), whose mandate began with the completion of the main UNTAC activities.

Completed peace-keeping operations

17. Statements XXXVI to XXXIX present the cumulative and current financial results for each of the four United Nations peace-keeping operations which were completed before the beginning of the biennium. The accounts of the Special Account of the United Nations Emergency Force (1956) (statement XXXVI) and the Ad Hoc Account for the United Nations Operation in the Congo (statement XXXVII) remain open, because various liabilities incurred cannot be discharged since some Member States have not paid their outstanding assessed contributions for those operations. Changes shown in the fund balances of those accounts are due solely to the revaluation at current rates of exchange of the outstanding claims that are denominated in currencies other than the United States dollar.

18. The United Nations Iran-Iraq Military Observer Group (UNIIMOG) (statement XXXVIII) and the United Nations Transition Assistance Group (UNTAG) (statement XXXIX) also have unpaid assessed contributions outstanding. During the biennium 1992-1993 both operations had residual income from interest earned and savings on the liquidation of obligations. Almost all of this income and the residual fund balances from previous bienniums were credited back to Member States in 1993 or were used to fund the Peace-keeping Reserve Fund.

United Nations Peace-keeping Reserve Fund

19. The United Nations Peace-keeping Reserve Fund (statement XL) was established by the General Assembly, in its resolution 47/217 of 23 December 1992, to serve as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peace-keeping operations. The initial level of the Peace-keeping Reserve Fund was set at $150 million.

20. In accordance with the resolution, $49.2 million was transferred into the Peace-keeping Reserve Fund from UNTAG and $18.2 from UNIIMOG at the beginning of 1993. The remaining $82.6 million was to be transferred from retained savings in the United Nations General Fund. During the course of 1993 the level of unpaid assessed contributions in the General Fund was such that the General Fund was not able to transfer the necessary cash to the Peace-keeping Reserve Fund.

ANNEX

1. In addition to the United Nations peace-keeping operations funded by separate assessments, whose financial statements are presented in the present volume of the accounts, several peace-keeping operations are funded by the United Nations regular budget, and a number of peace-keeping-related activities are funded by various trust funds and by the Support Account for Peace-keeping Operations. The detailed financial accounts for those activities are included in volume I of the accounts of the United Nations for the biennium 1992-1993, and they are summarized in the following paragraphs.

Peace-keeping operations funded by the regular budget

2. Peace-keeping operations and special missions funded by the United Nations regular budget include the United Nations Truce Supervision Organization (UNTSO), the United Nations Military Observer Group in India and Pakistan (UNMOGIP), the Office of the Secretary-General in Afghanistan and Pakistan (OSGAP), the United Nations Office of the Secretary-General in Iran and Iraq (UNOSGI), the United Nations Mission of Observers to Tajikistan (UNMOT), the United Nations Observer Mission in South Africa (UNOMSA), the joint United Nations-Organization of American States Mission to Haiti (MICIVIH) and the United Nations Observer Mission to Verify the Referendum in Eritrea (UNOVER). Expenditures for these operations are included as part of section 2 of the programme budget for the biennium 1992-1993 (Political affairs: good offices and peacemaking), and are reported in statement I of the accounts. The following are the total expenditures in United States dollars for those operations in 1992-1993:

UNTSO	52 853 025
UNMOGIP	10 430 588
OSGAP	6 959 718
UNOSGI	3 660 100
UNMOT	1 188 148
UNOMSA	10 635 875
MICIVIH	9 083 627
UNOVER	1 056 240
Total	95 867 321

Activities related to peace-keeping funded by trust funds

3. Various activities related to peace-keeping operations are funded by voluntary contributions to general trust funds established by the General Assembly or by the Secretary-General for those purposes. Expenditures for those activities are included in the accounts of the individual trust funds; a summary of all United Nations general trust funds is included in statement VII in volume I of the accounts. The following are the total expenditures in United States dollars for each of those trust funds in 1992-1993:

Trust Fund for Peacemaking Activities of the Secretary-General	102 729
Trust Fund for the Implementation of the Peace Process in Mozambique	3 380 240
Voluntary Fund for the Cambodian Peace Process	4 571 706
Trust Fund for a Human Rights Education Programme in Cambodia	1 176 498
Cambodia Trust Fund	(544 464)
Trust Fund for the De-mining Programme in Cambodia	576 671
Trust Fund for Somalia - Unified Command	57 028 826
Trust Fund for the Commission on the Truth for El Salvador	2 336 116
Trust Fund for the Common Costs of the United Nations Bosnia-Herzegovina Command	3 141 636
Trust Fund for Implementation of the Cotonou Accord on Liberia	2 105 859
Trust Fund for the Activities of the International Support and Verification Commission	64 981
Trust Fund for Haiti	565 000
Total	74 505 798

Special accounts for programme support costs

4. Central administrative support to all peace-keeping operations is funded through the use of the Support Account for Peace-keeping Operations, which derives its income from 8.5 per cent of the cost of the civilian staff component of each peace-keeping operation. The Support Account is included in the summary of all programme support accounts provided in statement XII of the accounts in volume I.

5. Expenditures from the Support Account for administrative support to peace-keeping operations totalled $28,977,038 during the biennium 1992-1993, most of which represented staff and other personnel costs.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. The Board of Auditors has audited the financial statements of the United Nations peace-keeping operations for the period from 1 January 1992 to 31 December 1993 in accordance with General Assembly resolutions 74(I) of 7 December 1946 and 47/211 of 23 December 1992. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto, and the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the biennium 1992-1993 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of peace-keeping operations presented fairly the financial position as at 31 December 1993. The audit included a general review of financial systems and internal controls; and a test examination of accounting records and other supporting evidence, to the extent the Board considered it necessary to form an opinion on the financial statements. The audit was carried out at United Nations Headquarters in New York and at the following field missions: United Nations Transitional Authority in Cambodia (UNTAC), United Nations Protection Force (UNPROFOR), United Nations Operation in Somalia (UNOSOM), United Nations Interim Force in Lebanon (UNIFIL), United Nations Peace-keeping Force in Cyprus (UNFICYP), Office of the Secretary-General in Afghanistan and Pakistan (OSGAP), United Nations Military Observer Group in India and Pakistan (UNMOGIP), United Nations Iraq-Kuwait Observation Mission (UNIKOM), United Nations Mission for the Referendum in Western Sahara (MINURSO), United Nations Observer Mission in El Salvador (ONUSAL), United Nations Operation in Mozambique (ONUMOZ), United Nations Angola Verification Mission (UNAVEM), United Nations Disengagement Observer Force (UNDOF), United Nations Truce Supervision Organization (UNTSO) and United Nations Operation in South Africa (UNOMSA).

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under regulation 12.5 of the Financial Regulations and Rules. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of peace-keeping operations. The Board also carried out a review on an organization-wide basis of the procurement of goods and services.

4. As requested in paragraph 6 of General Assembly resolution 47/211, during the biennium 1992-1993 the Board expanded its audit coverage at both Headquarters and the field missions to reflect the greatly increased scale of peace-keeping operations. In this regard, 15 field missions (see para. 2 above) and the United Nations supply depot at Pisa were audited. Five of the missions (UNTAC, UNPROFOR, UNIFIL, MINURSO and UNIKOM) were audited twice in the biennium 1992-1993. Pursuant to regulation 12.19, the Board engaged the services of a commercial public audit firm to carry out specific assignments.

5. The Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration.

6. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration whose views, where appropriate, have been reflected in this report. The report is divided into two parts covering the audit of financial statements and management issues, respectively.

Follow-up on actions taken on previous audit recommendations

7. The Board's examination included an evaluation of the steps taken by the Administration to implement previous audit recommendations as requested by the General Assembly in paragraph 2 of its resolution 48/216 B of 23 December 1993. Most of the previous recommendations of the Board were implemented effectively by the Administration. The details of the actions taken by the Administration, together with the comments of the Board, are set out in the annex to the present report.

Overall results

8. As discussed in paragraphs 46 and 47 below, the Board is unable to express an unqualified opinion on the financial statements of peace-keeping operations because of material uncertainty about the collectability of a portion of the unpaid assessed contributions.

Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

(a) To reduce excessive flexibility in the use of the exigency provision in procurement and the awarding of contracts and to provide adequate guidance in decision-making, the following measures should be considered (see para. 112):

- (i) Exigency should be defined through a listing of situations that may be considered as such;
- (ii) As in financial rule 110.19(h), the nature of the exigency should be documented to provide sufficient evidence to support the decision and to serve as a trail for verification and review;

(b) Bids should be adequately evaluated in order to take advantage of value-for-money offers, even if that means splitting the awards (see para. 117);

(c) Competitiveness in the award of air chartering contracts, including extensions of existing contracts, should be improved to cater for the growing need for air services in peace-keeping operations (see para. 91);

(d) Consideration should be given to the submission of financial statements for peace-keeping operations which will encompass all relevant activities to ensure adequate transparency and disclosure (see para. 44);

(e) The Finance Section of UNOSOM should be provided with an appropriate complement of staff to enable it to handle in a more efficient manner the accounting records of the mission (see paras. 154 and 155);

(f) All possible steps should be taken by the United Nations with a view to establishing appropriate procedures for reimbursing the Organization for losses of cash and property arising from the fault of military contingents (see para. 108);

(g) Property records maintained at the missions should be regularly updated with new acquisitions and deletions (see para. 51);

(h) The extensive use of vehicles in peace-keeping operations calls for a more realistic estimation of vehicle requirements to avoid waste (see para. 97);

(i) Expenditure monitoring should be improved through effective coordination between Headquarters and the field missions. To the extent possible, sub-allotment advices should be issued prior to incurring expenditures (see para. 101);

(j) UNPROFOR should take early action to up-date its bank reconciliations and ensure their regular preparation in future (see para. 148);

(k) Measures should be taken to speed up the processing of field missions requisitions referred for advice to the Headquarters Committee on Contracts (see para. 137).

Summary of findings

Accounts and financial reporting

10. The financial statements of peace-keeping operations did not include expenditures on missions and other peace-keeping-related activities that are funded from the regular budget and peace-keeping trust funds (see para. 42).

11. Included in the total assessed contributions unpaid of $1,759 million is an amount of $195 million which for stated reasons certain Member States have declined to settle (see para. 46).

12. With the exception of two missions, the value of non-expendable property disclosed in note 7 to the financial statements did not represent the actual value of the items held at the end of the biennium (see para. 48).

13. Only two missions presented evidence of cash count at 31 December 1993 in the form of cash certificates to confirm the accuracy and existence of cash-in-hand balances totalling $1.9 million (see para. 52).

14. The updated financial statements of UNOSOM based on the actual expenditures for November and December 1993 were presented to the Board on 25 May 1994 (see para. 55).

15. The consolidated financial statements did not show comparative figures for the biennium 1990-1991 as required by generally accepted accounting practice (see paras. 56 and 57).

Liquidity position

16. Owing to the likely uncollectability of certain unpaid assessed contributions, the portrayal of the liquidity position of peace-keeping operations does not give a satisfactory picture (see para. 60).

Peace-keeping Reserve Fund

17. The Peace-keeping Reserve Fund is almost depleted because advances totalling $63.4 million drawn by four missions have not been repaid, while the General Fund lacks liquid resources to transfer the amount of $82.6 million to the Reserve Fund as required by the General Assembly in its resolution 47/217 (see paras. 63 and 64).

Headquarters including the Field Operations Division

Procurement

18. Requests for procurement made on an urgency basis appear to rush the procurement process unduly and inhibit economical and efficient procurement action (see paras. 75-77).

19. Freight forwarding and ship chartering were contracted to one agent under arrangements which were not transparent enough to provide a satisfactory assurance that the interest of the United Nations was being properly served (see paras. 82 and 83-86).

20. One company appeared to have a virtual monopoly for air contract services for peace-keeping operations, owing to unfair bidding procedures and inadequate compliance with the Financial Regulations and Rules (see paras. 90 and 92).

21. Arising from an overestimation of needs and an administrative error, 850 minibuses were purchased for UNTAC when it actually required 100. Disposition of the surplus vehicles by redistribution to other missions and by sale has been completed (see paras. 94-96).

Budgetary control

22. The control of expenditure by allotment is rendered ineffective by the late issue of sub-allotment advices, untimely redeployment of funds and inadequate expenditure monitoring (see paras. 98-100).

Expendable and non-expendable property

23. Reasonable compensation to the United Nations for losses caused by United Nations personnel is lacking. Moreover, existing arrangements with troop-contributing countries do not provide for financial assessments on members of military contingents and observers (see paras. 103, 105 and 107).

Large field missions

United Nations Transitional Authority in Cambodia

24. There was widespread use of the exceptions to bidding provision (especially financial rule 110.19(d)) in the procurement of goods and services in situations where the nature of the exigency was not always apparent (see paras. 109-111).

25. Bids were sometimes not adequately evaluated to take advantage of value-for-money offers submitted by vendors. Further, generators were purchased far in excess of actual requirements (see paras. 115, 118 and 119).

26. There appeared to be a plundering of UNTAC vehicles during its liquidation phase. Of 193 vehicles reported missing as at 4 October 1993, 135 (70 per cent) disappeared between August and September alone (see paras. 121 and 122).

United Nations Protection Force

27. The limitations in the Sun accounting system and the use of miscellaneous obligating documents as well as purchase orders to reserve funds for procurement created the risk of duplication of obligations (see paras. 128 and 129).

28. Funds provided in a revised sub-allotment advice were not consistent with the expenditure trends in the allotment report and resulted in underprovision and overprovision of funds for some budget lines (see paras. 132 and 133).

29. Purchase orders for the supply of food items amounting to $26.4 million were processed long after partial deliveries had been made. In addition, 20 requisitions totalling $20.5 million were submitted to the Committee on Contracts for retroactive approval (see para. 135).

30. Total disbursements made on a fuel contract for $21.8 million between June 1992 and 30 September 1993 amounted to $23.6 million, revealing an apparent overpayment of $1.8 million which is yet to be investigated (see paras. 139 and 140).

31. Long delays in processing requisitions for the acquisition of prefabricated accommodation units were attributed to problems relating to the determination of appropriate scale of issues for the various ranks (see paras. 144 and 145).

32. Throughout the biennium, the preparation of bank reconciliations was delayed at UNPROFOR for periods ranging from three to nine months (see para. 148).

United Nations Operation in Somalia

33. Internal control weaknesses in cash management included cash disbursements, improper control of funds entrusted to an individual and untimely preparation of bank reconciliations (see paras. 150, 151 and 153).

34. Competitive bidding in procurement was on a minor scale because of the security situation. Vendors' invoices were not properly matched against receiving reports prior to payment (see paras. 159 and 160).

35. Expenditure monitoring was not adequate because of insufficient staff resources in the Finance Section (see paras. 163 and 164).

36. No inventory count has been done since UNOSOM was established in May 1992. No adequate documentation was available between May and December 1992 since the Property Control and Inspection Unit had not been established (see paras. 167-169).

Other missions

37. Lack of continuity in the management of military pattern spare parts, due mainly to frequent rotations, contributed to overstocking and obsolescence at UNIFIL (see paras. 172 and 173).

38. The introduction of competitive bidding by UNIFIL into the air fare quote system contributed to a reduction in ticket costs (see paras. 176 and 177).

39. Reimbursements that the local Property Survey Boards recommended should be made to the United Nations were not promptly paid because of inadequate follow-up by some field missions (see paras. 180-182).

40. The ONUMOZ Logistics Branch made unauthorized food purchases amounting to $389,559 from a vendor whose prices had already been found to be quite high (see paras. 184 and 185).

41. Improper control of disbursement documentation at UNAVEM contributed to an overpayment of $220,294 made to a vendor in respect of fuel purchases (see para. 187).

Part I. Financial statements

A. Accounts and financial reporting

Financial statements for peace-keeping operations

42. In accordance with General Assembly resolution 47/211, separate financial statements for peace-keeping operations are here presented for the first time. The Administration has interpreted the resolution as encompassing only those peace-keeping missions which are paid for from separate funds established for the specific purpose. The present financial statements therefore do not include expenditures on missions such as UNTSO, UNMOGIP, OSGAP and UNOMSA and other peace-keeping-related activities that are funded from the United Nations regular budget and peace-keeping trust funds. Expenditures on those activities, including the Peace-keeping Support Account, are disclosed in volume I of the financial statements.

43. The Administration explained that peace-keeping operations financed under the regular budget were excluded from volume II in order to maintain all accounting under the regular budget in a single presentation and to avoid double counting. With regard to trust funds related to peace-keeping operations, the Administration considered that transparency in presentation was achieved by showing all extrabudgetary activity in one place, using established headings, such as humanitarian activities, whether or not they were specifically connected with peace-keeping operations. However, in the interest of overall presentation, a specific reference has been included in the financial report of the Secretary-General pertaining to peace-keeping (sect. I in the present volume) to peace-keeping-related expenditures accounted for in volume I.

44. The Board however considers that the financial statements presented in this volume should embrace all expenditures related to peace-keeping activities. The Board appreciates the value of avoidance of double counting but recommends that consideration be given to the submission of financial statements for peace-keeping operations which will encompass all relevant activities and ensure adequate transparency and disclosure.

45. In respect of its audit of the financial statements, the Board has examined both sets of financial statements as presented and has commented, as appropriate, in the report contained in volume I and in the present report. However, in respect of management issues the nature of the missions funded from the regular budget is so similar to the other peace-keeping operations that the Board's comments in the present report should be read as applying equally to all activities related to peace-keeping.

Assessed contributions unpaid

46. Included in the total for assessed contributions unpaid of $1,759 million is an amount of $195 million which, for the various reasons stated in note 3 to the financial statements, certain Member States have declined to settle. Other amounts unpaid have been outstanding for so long that there is a serious question whether the Member States concerned will ever be sufficiently current in the payment of their assessed contributions.

47. It is the view of the Board that the amount stated in the financial statements as receivables from Member States in respect of assessed contributions is misstated materially, notwithstanding the fact that the amounts have been disclosed by way of notes to the financial statements. In the circumstance, the Board has maintained its qualification of the financial statements in respect of the collectability of unpaid assessed contributions. The Board urges the Administration to continue to keep this matter under active consideration with a view to finding an appropriate solution to it in the future.

Disclosure of non-expendable property

48. A review of the disclosure of non-expendable property in note 7 to the financial statements indicated that the value disclosed did not represent the actual value of the items held at the end of the biennium. With the exception of MINURSO and UNIFIL, which submitted control schedules duly reconciled with their inventory listing reports, the balances represented values at either 31 December 1992 or 30 June 1993. Information sent to the Board after the audit that only three missions had not updated their inventory reports could not be verified.

49. The Board's audit of field missions also indicated that adequate property records were not being maintained in a number of cases and that physical inventories were not carried out regularly as stipulated in rules 110.25(a) and 110.26, respectively, of the Financial Regulations and Rules of the United Nations. The Board concluded that many field missions have not provided the appropriate records in either a timely or a reliable manner.

50. The Board did not obtain adequate assurance on the completeness, accuracy and existence of non-expendable property disclosed in its present form in note 7 to the financial statements.

51. The Board recommends that property records maintained at the missions must be regularly updated with new acquisitions and deletions. Physical inventory counts of non-expendable property should be taken at least once a year, and more frequently if necessary, to ensure the safeguarding of assets and accurate reporting of their values to Headquarters and in the financial statements.

Cash count at the end of the biennium

52. The field missions are required to perform cash counts at the end of the biennium and submit certificates to Headquarters. The Board was not able to confirm the cash-in-hand balances totalling $1.9 million held by the missions except those for UNIFIL ($61,589) and UNPROFOR ($354,568) because the cash certificates had not been obtained or were not available for inspection.

53. The Board recommends that cash counts should be performed regularly and at the end of the year and must be reconciled with the accounting records. A cash certificate approved by a responsible official should then be signed to confirm this count. The Administration is in agreement with this recommendation and has requested the field missions to forward copies of their verifications of cash on hand as at 31 December 1993. These were however not provided to the Board prior to the finalization of this report.

Financial statements of the United Nations Operation in Somalia

54. The financial statements of UNOSOM originally presented to the Board included estimated expenditure figures for November and December 1993. This approach was not acceptable on the grounds of uncertainty about the basis for arriving at the estimated amount.

55. The Administration presented the updated financial statements of UNOSOM on 25 May 1994 based on the actual expenditures for November and December 1993. The Board has reviewed and confirmed their accuracy. During the audit visit to Mogadishu in September and October 1993, the Board noted the practical difficulties which confront the mission in its operations. For example, the mission did not have a fully operational computerized accounting system until October 1993 and had severe difficulties in providing complete and timely financial reports to Headquarters. Staffing was inadequate, partly because of the difficult security situation in Mogadishu. The Board acknowledges the efforts of the staff of UNOSOM to provide acceptable financial statements.

Comparative figures for 1990-1991

56. Although comparative figures for 1990-1991 have been included in the balance sheets for the missions, they have not been provided for the income and expenditure statements. The consolidated balance sheet and income and expenditure account have no 1990-1991 comparative figures either.

57. The inclusion of comparative figures in the financial statements is a generally accepted accounting practice and this fact is emphasized by the adoption by the United Nations of International Accounting Standard 1 which, among other things, requires that financial statements should show comparative figures for the preceding period. Comparative figures give more meaning to the financial statements, allowing trends to be identified. The Board therefore recommended that comparative figures should be included in financial statements.

58. The Administration explained that income and expenditure information for peace-keeping is presented by mandate period or by special financial period. This makes it possible to show a considerable amount of comparative information, covering, in many cases, more than the two years of the biennium. The Administration however agreed that there should be an overall comparison of peace-keeping expenditure from one biennium to the next. To this end, they intend to include a table in the financial report which will compare peace-keeping expenditure, by mission, in the bienniums 1990-1991 and 1992-1993.

59. The Board notes that such a table is included in the financial report for the biennium 1992-1993 (sect. I of the present volume), but considers that this does not fully satisfy the requirements for the presentation of comparative information.

Liquidity position

60. The overall liquidity position of the peace-keeping operations portrayed by the current ratio of 1.37:1 (current assets to current liabilities; see statement XVIII) does not give an accurate or satisfactory picture. This is because the current assets of the field missions include unpaid assessed contributions of $195 million which are likely to be uncollectible.

61. The Board and the Administration are holding discussions to determine the most appropriate presentation of the liquidity position for the future.

Peace-keeping Reserve Fund

62. The Peace-keeping Reserve Fund was established by the General Assembly, in its resolution 47/217 of 23 December 1992, as a cash flow mechanism to ensure a rapid response to the needs of peace-keeping operations, especially in the start-up phases of new or expanded missions, pending the collection of assessed contributions.

63. At the end of the biennium 1992-1993 the fund balance of $150,822,883 included advances to field missions of $63,401,408 and an amount of $82,601,038 which remained due from the United Nations General Fund. The Fund is therefore depleted and not available to fulfil the primary objective for which it was set up.

64. In his report of 2 November 1993 on improving the financial situation of the United Nations (A/48/565), the Secretary-General noted that the General Fund was not yet in a position to transfer the amount of $82.6 million to the Peace-keeping Reserve Fund as required by General Assembly resolution 47/217, owing to the lack of liquid resources in the General Fund. This remained the case at 31 December 1993.

65. The capacity of the Fund effectively to discharge its objectives depends on the prompt reimbursement of the advances drawn from it. In this regard, the Board endorses the decision that advances shall be reimbursed as soon as contributions are available. However this policy should be monitored adequately to ensure that advances are repaid at the first possible opportunity.

B. Write-off of losses of cash, receivables and property

66. In keeping with financial rule 111.10(b), the Board was provided with details of cash, stores and other assets written off during the biennium 1992-1993. This included losses of property amounting to $599,296 for peace-keeping operations written off in accordance with financial rule 110.15.

67. The write-offs of losses of property due to damage (total loss by vehicle accident, fire, theft, etc.) and shortage (including inventory discrepancy, loss, theft) reported to the Headquarters Property Survey Board by the various field missions were as follows:

Mission	Value (United States dollars)
UNDOF	188 780
UNFICYP	14 950
UNAVEM	15 693
UNIKOM	85 219
ONUSAL	64 859
UNIFIL	27 240
United Nations Administrative Unit in Baghdad	202 555

68. The Administration acknowledged that some of the losses incurred in UNTAC should have been submitted for write-off during the biennium 1992-1993. However, the information required for the preparation of the statement of write-offs entailed carrying out a physical inventory and comparison of its results with the itemized inventory records of all assets. Since the mission assets were substantial in number and value, the process was extensive and time-consuming. The task was further complicated by the urgent requirements for some of the UNTAC assets to be used in other peace-keeping missions.

69. The Administration told the Board that the UNTAC mission liquidation team will be instructed to give this matter priority, so that a statement of proposed write-off of losses can be submitted for appropriate approval in the near future. It is therefore expected that a statement of proposed write-offs will be finalized within the next two to three months.

70. In addition, the Administration recently learned that the local Property Survey Board in UNTAC reviewed and settled a number of claims in excess of its delegated authority and without referring the cases to the Headquarters Property Survey Board. A detailed review is now being undertaken within the Field Operations Division for the purpose of ensuring that all such cases are submitted on an ex post facto basis to the Headquarters Property Survey Board. It is the intention of the Administration to ensure that a thorough investigation is conducted to determine the circumstances under which this occurred and to assess what corrective action should be taken, including steps to ensure that it does not occur in other missions.

71. The Board was particularly concerned about the absence of detailed information on losses in UNTAC and from other missions such as UNPROFOR and UNOSOM and welcomes the assurances of the Administration on the matter. The control of assets will form a major component of the Board's audit of the liquidation of UNTAC later in 1994 and of its further audits of the other missions.

Part II. Management issues

A. Headquarters including the Field Operations Division

Procurement

72. In the opinion of the Board, the extensive review of procurement in peace-keeping operations in the present report constitutes a response to General Assembly decision 48/487 of 24 March 1994, in which the Assembly requested the Board to conduct a special audit of all aspects of procurement for peace-keeping operations and observer missions. In view of the importance of procurement in peace-keeping operations, the Board will continue to focus its attention on procurement and report fully again in its report to the General Assembly for the biennium 1994-1995.

Use of immediate operational requirements in purchase requisitions by missions

73. The Field Operations Division at Headquarters initiates on behalf of the field missions international procurement through the Field Mission Procurement Section of the Commercial Purchase and Transportation Service. In 1992-1993 total procurement expenditure by Headquarters on behalf of peace-keeping missions was $948 million.

74. The Board reviewed the procurement service provided to peace-keeping field missions by the Purchase and Transportation Service. The Board has focused in this report on particular matters relating to procurement for peace-keeping operations. However the general comments on United Nations procurement, set out in its report contained in volume I of the financial statements, are applicable equally in the case of peace-keeping operations.

75. In 1992, of 198 requisitions sampled, 117 or 59 per cent were marked IOR (immediate operational requirements) and considered to be urgent requisitions. The Purchase and Transportation Service assumes that the IOR requisitions are based on the requisitioning officers' analysis of their operational and logistical requirements. Believing that a situation of urgency exists, the Service takes an expeditious procurement action. Consequently, equipment, supplies and services are not obtained on the basis of adequate competitive bidding, a procedure which, if properly followed, would ensure that the best value is received from purchases made. The following examples are illustrative of the wider problem.

76. The United Nations Transitional Authority in Cambodia requisitioned for the procurement of generating sets under IOR to reach Cambodia in July 1992. To comply with the UNTAC deadline, the purchase was split. Two hundred generators were ordered from the highest bidder who promised to meet the deadline, at $3,326 per unit, and 1,200 generators were ordered from the lowest bidder, at $1,787 per unit. In the event, all the generators were delivered almost at the same time by the two vendors. No useful purpose was therefore served by the urgency request. The United Nations would have saved the difference of $307,800 had the award not been made on an IOR basis. The Board acknowledges that the Purchase and Transportation Service acted in good faith in complying with the request from the mission.

77. Owing to the delays in the submission of the budget proposals of the United Nations Operation in Mozambique, the purchases during its start-up stage were

made on an IOR basis. In an effort to meet the IOR delivery deadline, the mission paid $554,340 to a company for the supply of 36 cross-country vehicles instead of accepting the lowest offer of $480,605, made by another company, and so failed to realize a potential saving of $73,735. The supplier was unable to meet the delivery dates of 15 February and 5 March 1993 for the first and second consignments. Deliveries were made much later without the provision of some of the agreed specifications, so that extra costs were incurred by the mission for the installation of air conditioners in the vehicles. The Administration has said it will ensure that in the future any award made to a supplier other than the lowest bidder on the basis of delivery time contains appropriate clauses to ensure adherence to specific delivery dates.

78. The Board noted a form of procurement termed "walk-in" which was sometimes used in presentations to the Headquarters Committee on Contracts. The Committee members usually receive these presentations on the Friday afternoon prior to the regular Tuesday afternoon meeting. In some cases, walk-in presentations were received at very short notice with extremely tight delivery schedules. Of the 85 contracts reviewed, 28 with a total value of $38.5 million were walk-in agenda items. In the opinion of the Board, walk-in presentations do not give the Committee adequate opportunity to perform its review functions effectively and should be used only in exceptional situations.

79. The Board recommended that IOR requests should be used only when absolutely necessary and should be supported with written justifications.

80. In agreeing to the recommendation, the Administration anticipates that with the increase in the level of delegation of purchasing authority for field missions and the widening of the geographical area of local procurement to include a number of countries in the regions where the missions are located, the number of IOR requisitions being sent to Headquarters will be reduced.

81. The Board notes the increased level of delegation to the field and recommends that this activity should be closely monitored, through performance measures and targets, to ensure that adequate competitive bidding occurs at the local level.

Ship chartering contracts

82. In May 1993, the Board observed that a special contract the United Nations had entered into with a freight forwarding agent, signed in 1987 for a three-year period, had been extended twice without competitive tendering. That same agent was also designated as the United Nations broker for all ship chartering activities, on the basis of a single clause in the 1987 contract. The estimated value of the original contract for the period 1987-1990 was $2 million, for the first extension (1990-1992) $10 million, and for the second extension (1992-1993) $23 million.

83. By this arrangement, the freight forwarding agent was primarily responsible for all activities involving sea charters, from the placement of the business on the market, receipt of proposals, and recommendation to the United Nations to signing contracts with the ship operator on behalf of the United Nations. In 1987 this arrangement was not unreasonable, given the Organization's very limited need to charter shipping. However, over the life of the contract, the scale of United Nations peace-keeping operations expanded greatly and the demand for shipping also grew significantly. In view of the difference between chartering and freight forwarding, the Board recommended that a new vessel

chartering contract would be more advantageous because it would entail better terms and conditions obtained through bidding.

84. The Board found that none of the ship charter contracts entered into in 1992, which were in excess of $70,000, were reviewed by the Committee on Contracts. This was based on the conclusion that all charter contracts entered into by the freight forwarding agent and broker were covered by the original contract for freight forwarding services (1987). Instead, quotations received and forwarded by the agent and broker were evaluated by the Field Operations Division's sealift planner, whose recommendations were usually implemented by the Purchase and Transportation Service.

85. The Board noted, also, that because the contract for sea chartering was not covered in a separate agreement, no specific standard operating procedures had been developed in-house to regulate chartering. Documentation on the business conducted by the agent was therefore incomplete. It was not possible to obtain an effective assessment of the extent of bidding or of the evaluation conducted by the United Nations before authorization was given to the agent and broker to enter into contracts on behalf of the United Nations.

86. Consequently, the actions of the agent in securing offers and letting contracts, including the commissions paid to the brokers and other agents, were not adequately visible to the United Nations. The lack of transparency put the Organization at a disadvantage as it did not have the opportunity to scrutinize the reasonableness of brokerage fees and other fees paid by ship owners. There was therefore no adequate basis to determine whether the interest of the United Nations was effectively protected.

87. The shipping market is highly competitive, but crucially dependent on market intelligence about ship availability and cargo specifications. Under the existing arrangement the United Nations had no means of ensuring that its agent maintained equal opportunities for all potential suppliers in the market.

88. The Administration has informed the Board that it has expanded the bidding process for ship charters to include other companies besides the freight forwarding agent. The Purchase and Transportation Service has obtained, through competitive bidding, the services of consultants to review the freight forwarding and ship chartering requirements of the United Nations. The consultants' recommendations, which address the previous concerns of the Board, are currently being evaluated and, if adopted, would bring the United Nations into line with the practice in the ship chartering industry.

89. The Board welcomes these developments but is concerned that it has taken almost a year to initiate these changes and even now the new arrangements are not fully in place.

Air carrier contracts

90. The Board noted that a virtual monopoly for air contract services had been given to one company. Of 128 contracts examined totalling $133.4 million, 69, worth $89.5 million (67 per cent), were awarded to that company for services rendered to peace-keeping operations worldwide. Existing contracts with that vendor were extended without tendering for amounts ranging from $165,000 to $3.5 million, some of which were greater than the original contract price.

91. Many of the contract extensions were reviewed as walk-in agenda items, and some were approved ex post facto. In view of the growing need for air services

in expanding peace-keeping operations, the Board recommended and the Administration agreed to improve competitiveness in the award of air chartering contracts, including the extensions of existing contracts.

92. In 1993, the Administration carried out an internal investigation into the award of air charter contracts. The investigation concluded that there had been a pattern of events favouring certain contractors. This pattern included a persistent disregard for the Financial Regulations and Rules, particularly in respect of the equal treatment of bidders, and a breakdown, in some cases, of the system of internal controls. As a result, one contractor was awarded several contracts on the basis of being the lowest acceptable bidder, when it was not indeed the lowest bidder or when lower bidders were just as acceptable. These findings were confirmed by the Board's own selective review of air charter contracts in respect of UNTAC and UNPROFOR.

93. The Administration's investigation of these matters has been completed and internal controls have been strengthened. Transparency and competitiveness in the bidding process are being pursued. The Administration has also initiated disciplinary action against a number of staff members who were involved with the company. Some cases were under consideration by the Joint Disciplinary Committee at the time of preparation of this report.

Procurement of 850 minibuses for UNTAC

94. In June 1992, a requisition for the purchase of 850 12-seater minibuses on an immediate operational requirement basis was submitted for processing to the Purchase and Transportation Service by the Field Operations Division on behalf of UNTAC. An order for the supply of the vehicles, valued at $8.3 million, was placed for delivery on 30 November 1992.

95. A request for the cancellation of the order was belatedly received from UNTAC by the Purchase and Transportation Service on 28 September 1992 when production had already started and could not be stopped. The Administration explained that a misunderstanding in communications between UNTAC and the Field Operations Division resulted in the issuance of the purchase order when no confirmation had been received from UNTAC. In the circumstance, UNTAC took delivery of only 100 of the 850 vehicles ordered for that mission.

96. It was later observed that storage costs and fees for related security services amounting to about $200,000 covering the period from 1 December 1992 to 31 August 1993 had been settled by the United Nations. The company had agreed not to charge any storage and security fees for the period beyond 30 September 1993. The Administration advised that 665 of the vehicles had been transferred to existing missions and the rest were either sold to other United Nations organizations or taken back by the company for sale to other customers.

97. The Board is of the view that the belated decision of UNTAC to cancel the purchase order and its eventual acceptance of only 100 of the 850 vehicles ordered indicates an overestimation of requirements resulting in an ineffective utilization of resources. The Board recommends that a realistic estimation of vehicle requirements should be made in the future because of the extensive use of vehicles in peace-keeping operations. In accepting the recommendation the Administration added that this would help to save the time and money spent in redeploying vehicles to other missions.

Budgetary control

Control of expenditure by allotment

98. The Board noted delays in the issue of sub-allotment advices by the Field Operations Division to field missions. This compels field missions to incur expenditures without proper allotments. Untimely redeployment of funds by the Division results in excess expenditure at the field level. In addition, requests by field missions for funds to improve their cash position sometimes do not receive prompt attention, owing to excessive workload in the Division.

99. In the course of the biennium, four missions (MINURSO, UNDOF, UNPROFOR and UNAVEM) incurred a total expenditure of $1.7 million on 17 items for which there was no budget in the original cost estimates for their mandates. The reasons given for this state of affairs included unforeseen operational needs and the fact that details of proposed expenditures had not been finalized during budget submissions.

100. At the end of the biennium the Board's review of the out-turn found expenditures in excess of budget totalling $87.9 million on 46 budget lines in respect of 10 field missions (MINURSO, UNDOF, UNAVEM, ONUMOZ, UNFICYP, ONUSAL, UNIFIL, UNPROFOR, UNOSOM and UNTAC). These excesses were incurred without the prior approval of the Controller as required under rule 110.2 of the Financial Regulations and Rules of the United Nations.

101. The Board noted that those budget overruns were approved by the Controller in the light of particular circumstances and were revised, ex post facto, by the issue of allotment advices. The Board's main concern is that the late issue of sub-allotment advices and inadequate monitoring of expenditures erodes the effectiveness of the allotment system as a tool for the control of expenditure. The Board recommends that expenditure monitoring should be improved through effective coordination with the field missions. To the extent possible, sub-allotment advices should be issued to the missions prior to incurring expenditures.

102. The Administration explained that within the Field Operations Division steps are being taken to automate the issuance of sub-allotments to the field missions and this is expected to reduce at least part of the delay. To improve the tracking of expenditures the Administration has implemented an automated procurement inventory and asset management system, together with an up-to-date accounting and reporting system, both of which are expected to result in improved efficiency in the reporting of expenditures.

Expendable and non-expendable property

Liability for loss of United Nations cash and property

103. The Board examined existing procedures for reimbursement of losses arising from damage to United Nations property. It was found that amounts determined as penalties by the local Property Survey Boards at the field missions varied significantly for similar cases, perhaps based on the circumstances of each case. In many cases however, when the local survey board has recommended higher reimbursements these have been scaled down by the Headquarters Property Survey Board in an attempt to establish equilibrium among the missions. Consequently, reimbursements have been minimal and the deterrent effect nil. The Board sees the need to seek reasonable compensation as a deterrent to misuse of cash and

property and recommends that general guidelines should be established to assess the scale of the required reimbursement.

104. The Administration agrees in principle with this recommendation. It was explained however that the development of such guidelines on a comprehensive basis is expected to be a complex task and it may not be possible to complete this task before the end of 1994.

105. In the case of military personnel, the recovery of any assessed financial liability arising from gross negligence is even more cumbersome and highly uncertain. The Board noted in UNIFIL, for example, that prefabricated buildings used by various battalions, valued at over $200,000, had been broken into and essential components stolen. Investigations conducted by the military police failed to establish responsibility for the burglary. A physical verification of United Nations property carried out subsequently by UNIFIL showed that a large number of items, including prefabricated buildings worth about $2.2 million, could not be found at 16 locations. Action has been initiated to trace the items or establish responsibility for the loss. Vehicle losses arising from thefts and road accidents also occurred in other locations (UNFICYP, UNTAC, MINURSO, UNTSO, UNAVEM, UNIKOM and ONUSAL).

106. The Board is aware of the legal constraints on imposing financial assessments on members of military contingents and observers. Besides, the costs of losses or damage to property arising from gross negligence may not be set off against claims served on the United Nations by troop-contributing countries without the expressed approval of the Governments concerned.

107. The Board noted the views of the Office of Legal Affairs of the United Nations Secretariat that no legal basis exists, currently, to permit the Organization to pursue reimbursements from members of contingents. It has been argued that without a specific agreement between the United Nations and troop-contributing Governments no compensation may be claimed for losses arising from damage to United Nations property caused by members of military contingents.

108. In view of the continuing expansion of peace-keeping operations and the current emphasis on accountability, the Board recommends that all possible steps should be taken by the United Nations with a view to establishing appropriate procedures for reimbursing the Organization for losses of cash and property arising from the fault of military contingents. The Board acknowledges that ultimately the success of this depends largely on the good will of the Member States concerned.

B. Large field missions

1. United Nations Transitional Authority in Cambodia

Procurement

Permitted exceptions to bidding

109. As in all peace-keeping missions, the Board's review of procurement procedures at UNTAC disclosed a widespread use of the exceptions to bidding provision granted by rule 110.19 of the Financial Regulations and Rules of the United Nations. The waiver provision most resorted to was rule 110.19 (d) and

(h), which applies if the exigency of the service does not permit the delay or if bidding will not give satisfactory results.

110. The Board acknowledges that peace-keeping operations are subject to severe time constraints and that the use of the exigency provision cannot be completely avoided. Its indiscriminate use however suggests inadequate procurement planning, which is not in the best interest of the Organization. In most cases, the nature of the exigency was not apparent from the available documentation. The term exigency is capable of being given infinite interpretations and hence is ineffective as a control procedure.

111. Another restrictive procurement practice was noted, in the form of ex post facto approvals given by the local Committee on Contracts to contracts that have already been awarded by unauthorized persons. For example, laundry and barber contracts for the period January to July 1993 worth $1.2 million and construction projects for improvements to battalions' living facilities were awarded by the military units prior to seeking the Committee's approval. Bidding was however the basis for awarding laundry and barber contracts in the latter part of 1993.

112. To reduce what the Board considers to be excessive flexibility in the use of the exigency provision in procurement and the awarding of contracts and to provide adequate guidance in decision-making, the Board recommends for the benefit of field missions that:

(a) Exigency should be defined through a listing of situations that may be considered as such;

(b) As in rule 110.19 (h), the nature of the exigency should be documented to provide sufficient evidence to support the decision and to serve as a trail for verification and review.

113. The Administration expressed strong support for these recommendations and believes that they would provide adequate safeguards against misapplications of the financial rule.

Awards not based on value-for-money considerations

114. Financial rule 110.21 provides that contracts shall be awarded to the lowest acceptable bidder. The first consideration in the procurement process therefore should be to ensure that goods and services are acquired at the best price and in accordance with United Nations rules and procedures.

115. In the procurement of 320 sets of team kits in October 1992, the lowest bidder was not awarded the contract on the grounds that the quoted price ($582 per unit) did not cover two items with a total cost of only $36.50 per kit. However, if the contract had been given to the lowest bidder and the two items purchased from other sources, the price per kit would have been $618 compared to the price of $773 offered by the winner. By not awarding the contract to the lowest bidder, UNTAC failed to realize a potential saving of $49,000. Similar savings of $56,810 and $59,862 could have been realized on two other contracts (P.O. 2-20-TAC-1964 and RPA 1619/92, respectively).

116. UNTAC gave some good reasons for its decisions, such as delivery time and suitability, and that the specifications did not provide for splitting the orders, but the Board believes that proper scrutiny would have uncovered the benefits in the rejected offers. It appeared to the Board that UNTAC had not

made sufficient effort to apply the flexibility permitted under the rules to ensure that significant savings were realized.

117. In paragraph 9 (b) of its resolution 47/211, the General Assembly requested the Secretary-General, among other things, to make the purchasing policy on the acquisition of goods and services more cost-effective and transparent. In this connection all invitations to bid and requests for proposals include a statement to the effect that the United Nations reserves the right to split awards in the best interest of the Organization. The Board therefore recommends that bids should be adequately evaluated in order to take advantage of value-for-money offers, even if that means splitting awards. The Administration is in general agreement with the Board that awards should be split where this is advantageous to the Organization; at the same time any cost advantage must be weighed against operational commitments.

118. The Board further noted an uncoordinated acquisition of generators by both UNTAC and United Nations Headquarters. The mission was authorized to purchase generators in addition to those being shipped from existing missions and the United Nations Supply Depot at Pisa. Additionally, Headquarters procured a large number of prefabricated units fully equipped with main generators and spare ones. It was explained that adequate coordination was not achieved because of the urgent need to provide electricity to several buildings acquired for office accommodation.

119. As a result of this lack of coordination in the acquisition of the generators, a surplus stock of 337 generators worth $3.2 million was found in April 1993. As many as 52 different types of generators were purchased, thus making the procurement of spare parts expensive and stocking difficult. It is acknowledged that requirements are determined by the requisitioning office on the basis of its analysis of the operational and logistical needs. The Purchase and Transportation Service relies on the endorsement of the officials concerned that the need and urgency exists and that expedited procurement action is required. The Administration has advised that 330 of the generators have since been transferred to four other missions. In response to General Assembly resolution 48/255 the Board will report more fully on the liquidation of the UNTAC mission later in the current session of the Assembly.

Expendable and non-expendable property

Missing or seized vehicles

120. In the UNTAC Transport Section, it was observed that the United Nations civilian staff keep custody of the keys to the vehicles and control the documentation for requesting and releasing vehicles to users. Military personnel were deployed at the gate to the transport yard to ensure the security of vehicles and to record their movements.

121. A review of the missing vehicles report showed that a total of 193 vehicles with an inventory value of $2.7 million were reported missing as at 5 October 1993. It was noted that the disappearance of 135 of the vehicles, representing 70 per cent of the total, occurred during the months of August and September 1993. Thirty-eight local drivers disappeared with their vehicles, 26 of them in August/September alone. Included in the missing vehicles were four which were parked at the transport yard and had not been released for use.

122. The disappearances of vehicles were most frequent when it became generally known that the mission was about to be wound up. A daring local driver, on a

monthly wage of $200, driving a vehicle worth over $10,000 and knowing his services would soon be terminated, probably saw this as an opportunity to abscond with his vehicle.

123. Improved security arrangements were introduced, such as devices that lock the steering wheel and the posting of armed military personnel. What was however lacking was any deterrent to the misuse of vehicles. To illustrate, 126 of the 193 cases of missing vehicles were pending before the local Property Survey Board (the remaining 67 cases had not been officially reported to the Board as at October 1993). Thus, the causes of and responsibilities for the disappearance of vehicles have not been adequately investigated to attribute accountability for the losses. The Administration attributed the delays in reporting missing vehicles to the delay in the submission of military or civilian police investigation reports.

124. That particular UNTAC experience requires careful study with a view to preventing such a massive plundering of United Nations property in the future. Meanwhile, the Board suggests that:

(a) The cooperation of the Governments of Cambodia and the neighbouring countries should be sought for the arrest and possible prosecution of the 38 drivers who have disappeared with the vehicles;

(b) The Property Survey Board should expedite the review of the pending cases to establish responsibility for the disappearance of the vehicles, especially the four unreleased vehicles that disappeared from the UNTAC transport yard.

125. The Administration stated that the improved security arrangements were of limited effectiveness as vehicles were seized by military factions throughout the country. No efforts were spared in pursuing the recovery of UNTAC vehicles by all means possible; some vehicles were recovered at considerable risk to the Organization's staff. When it became clear that the theft of vehicles and equipment would continue, the Administration opted to remove assets from Cambodia in the most efficient way. The Administration fully agrees with the Board's conclusion that the UNTAC experience requires a careful study, with a view to preventing the repetition of a similar problem in the future.

126. The Board was informed that the Administration has sought the assistance of the Cambodian authorities in the recovery of stolen or seized vehicles by regular correspondence, giving all the details of the vehicles and the circumstances surrounding the theft.

2. United Nations Protection Force

Accounts and financial reporting

Review of unliquidated obligations

127. The Board's review indicated that the accounting system introduced at UNPROFOR in April 1992 does not record changes in the original obligations as required under financial rules 110.7 and 110.8. The reports produced by the system are only useful for monitoring unencumbered balances. It is therefore not appropriate for the effective review of the status of unliquidated obligations with a view to establishing their validity.

128. The limitations in the system could result in overpayments and posting errors, while unauthorized amendments to original obligations will not be disclosed. In the circumstance, certifying officers are not able to review the continuing need for goods and services not delivered long after the due dates and to cancel obligations no longer required. The residual value of obligations that have been fully discharged is not disclosed by the system to allow the cancellation of outstanding amounts showing against the obligations. Open contracts for rations, reservations for hotel accommodation and the like are particularly vulnerable. The United Nations is developing its own software as an integral part of the Integrated Management Information System. The finance part (Release 3) of IMIS is due to be introduced in New York during 1995 and subsequently introduced at field offices such as UNPROFOR.

129. It was further observed that miscellaneous obligating documents were used to reserve funds for procurement contrary to the provisions in the United Nations Finance Manual, thus leaving scope for the duplication of obligations. A review of a sample of unliquidated obligations for the first mandate period showed that outstanding obligations totalling $2.4 million did not appear to be valid. Details supporting the obligations indicated that miscellaneous obligating documents were used instead of purchase orders for procurement. The Board was informed that a comprehensive review of outstanding obligations from the first mandate period has been completed and all significant duplications have been eliminated. The use of miscellaneous obligating documents is now in conformity with directions from the Field Operations Division and the Controller.

130. Pursuant to the Board's recommendations, the mission has mounted a comprehensive review of all outstanding obligations to remove the unused obligations from the accounts. The use of miscellaneous obligating documents is to be restricted to recording, at the end of the mandate, bona fide obligations which are not covered by other obligating documents. The mission has also requested the Systems Support Unit of the Accounts Division of the United Nations Secretariat to remedy the weaknesses identified in the accounting system. The Administration indicated that UNPROFOR is scheduled to have the existing version of Sun upgraded in July 1995. This work is to be carried out on location by representatives of the Systems Support Unit.

Revision of sub-allotment advices

131. The final sub-allotment advice (UNPROFOR 193-04) covering the period from 1 April to 30 September 1993 was issued by the Field Operations Division on 23 September 1993, seven days from the end of the mandate period, when excess expenditure over allotments of $66.9 million had already been incurred as of 31 August 1993.

132. It was observed that funds provided in that final sub-allotment advice, in a few cases, were not enough to cover the excesses already reported, while in some cases, despite the low utilization of existing allotments, large funds were provided for certain objects of expenditure. The revised allotments set out below appeared excessive and could not have been properly committed and expended within the remaining mandate period. Items such as vehicles and prefabricated units were therefore not acquired.

Code	Description	Allotment as at 31 August 1993	Expenditure as at 31 August 1993	Revised allotment as at 30 September 1993
			(United States dollars)	
415	Maintenance service	141 800	648 239	1 727 300
421	Utilities	634 000	1 410 676	8 505 600
429	Construction/prefabricated units	-	7 965 279	17 962 800
517	Petrol, oil and lubricants	16 203 500	11 108 647	21 832 200
641	Vehicle acquisition	-	1 077 029	8 457 100
440	Commercial communications	6 621 300	2 263 481	12 781 300
613	Accommodation equipment	-	687 786	2 203 800
655	Generators	-	584 384	5 785 400

133. To avoid under- or overprovision of funds, resource allocation must take into account the requirements of the mission as portrayed in actual expenditure trends in the allotment reports and accurate projections of need. The significant saving of $53.6 million realized at 30 September 1993 was therefore primarily due to overprovision of funds for the items shown in the table.

134. The Administration informed the Board that UNPROFOR had been instructed to request an adjustment of the sub-allotment when funds were insufficient to certify a requisition, rather than incurring expenditures and seeking adjustments after the fact.

Procurement

Purchase orders ex post facto

135. In many cases purchase orders were processed long after services and deliveries had been made, especially at the inception of the mission in March 1992. Purchase orders for the supply of food items amounting to $26.4 million, issued between August 1992 and April 1993, were processed long after partial deliveries had been made. Delays ranging from 17 days to 3 months occurred before purchase orders were issued to cover deliveries already made. Similarly, it was noted from the proceedings of the Committee on Contracts that 20 requisitions totalling $20.5 million were submitted to the Committee for retroactive approval. This procedure renders the approving function meaningless.

136. The Board noted that delays in processing requests for submission to the Committee on Contracts were due to insufficient information. From time to time the Field Operations Division may need to request additional information from the field. In such a situation the missions take certain actions to keep the office running prior to seeking approval. However, there is danger in placing emphasis on getting things done rather than how they are done.

137. The Board recommended, and the Administration agreed, that effective measures should be taken to speed up the processing of field missions requisitions referred for advice to the Committee on Contracts. In addition, purchase orders or valid agreements, as appropriate, should in all cases be completed prior to the delivery of goods and services as required under financial rules 110.22 and 110.17 (g).

138. The Board agrees with the Administration that the increase in the level of financial authority for procurement at UNPROFOR to $300,000 has contributed to a significant decrease in the incidence of ex post facto approvals. Another factor identified by the Administration as contributing to that decrease is the reduction in the time required to process requisitions.

Payments for petroleum products

139. A blanket purchase order was issued to a company in May 1992 for the supply of petroleum products for UNPROFOR vehicles. The contract was renewed on five purchase orders to extend the supply of the products to 30 September 1993, with a total contract price of $21.8 million. Total disbursements made to the company between June 1992 and 30 September 1993 amounted to $23.6 million, revealing an apparent overpayment of $1.8 million.

140. Of the total disbursements made on that contract, about $12.2 million directly bear the numbers of the five purchase orders, but $11.4 million related to disbursements for which no purchase order numbers were quoted, thus making reconciliation difficult. The Administration related the excess payment to aviation and generator fuel which was initially charged against the contract. The Board was not given satisfactory evidence to support the excess payment.

141. The Board recommended immediate reconciliation of petroleum products delivered to UNPROFOR with payments made on that contract for appropriate action.

142. In an earlier audit, the Board had found two overpayments of $203,777 and DM 24,000 due to improper monitoring of deliveries against payments. The Administration has informed the Board that a further review of transactions has shown that UNPROFOR had received four sanitary containers which were not paid for, thus reducing the contested amount by $67,200. It was further stated that a physical inventory of all containers in the mission area supplied by that vendor is being conducted.

143. The Board recommends that invoices should be paid only when duly completed receiving reports have been issued for all deliveries. The Administration has informed the Board that necessary steps have been taken to ensure that all UNPROFOR invoices are thoroughly checked against deliveries before payment is made.

Delays in installing prefabricated units

144. Examination of purchase orders for prefabricated accommodation units disclosed delays of up to seven months for the processing of requisitions into purchase orders before the actual acquisition of the units.

145. UNPROFOR attributed the delay mainly to the difficulty of setting a credible standard for the sanitary units in the living area of the accommodation units. This problem is believed to be connected to the scale of issues for the

various ranks. The Administration may have to look into this question and ensure that an appropriate standard is established for regular application.

146. The delay in erecting the accommodation units prolongs the stay in rented premises. As at 30 September 1993, the allotment of $4.6 million provided for rental of premises had been overspent by $3.9 million, underlining the need for early acquisition and use of the accommodation units.

147. The Board was informed that UNPROFOR has completed the task of establishing a standard for ablution and accommodation units for the mission. The installation of the units is proceeding according to plan, despite transportation problems and limited access to some locations.

Cash management

148. The preparation of bank reconciliations was delayed throughout the biennium. In October 1993, the reconciliations of all six bank accounts operated by the mission were delayed for periods ranging from three to nine months. Consequently, the cash position as at 30 September could not be confirmed. The Board recommends that serious efforts should be made to clear the arrears and to ensure the preparation of bank reconciliations regularly every month. The reconciliations represent a key internal control ensuring that only authorized payments are made. The Administration has advised that the arrears in the preparation of bank reconciliations have been cleared and that they are prepared every month on a regular basis.

3. United Nations Operation in Somalia

Improper cash management procedures

149. During its audit of UNOSOM, the board noted control weaknesses in cash management and violations of established procedures which resulted in losses and avoidable expenditures to the Organization.

150. Control weaknesses noted included untimely preparation of bank reconciliation statements, unauthorized cash disbursements, and ineffective control of funds entrusted to personnel of the Organization. Highlights of those control weaknesses are discussed below.

151. Disbursements of up to $50,000 were made in cash without a formal authorization from the Controller as required under financial rule 108.10. In addition, prior to the arrival in Somalia of the weekly cash remittance of $3 million, a notice was posted to inform vendors and staff alike, thus drawing the attention of all and sundry to the availability of cash in the office. The inherent dangers in the practice were pointed out to the mission.

152. The absence of a bank in Somalia on which cheques could be drawn accounted for the practice of widespread cash payments.

153. Inadequate control of funds entrusted to an individual resulted in the loss of $61,476.28. The amount, which was meant for the payment of salaries to police personnel in May/June, was placed in the care of a member of the military through whose negligence the whole amount was lost. The mission is pursuing recovery.

154. The Board suggested the following corrective measures which were endorsed by the Administration:

(a) Prompt preparation of bank reconciliations and early investigation of discrepancies should be done;

(b) Custodial arrangements for cash should be improved;

(c) Disbursements should be made by cheque as the situation improves.

155. The Board further strongly recommends that the Administration provide an adequate complement of staff to the Finance Section to enable it to handle in a more efficient manner the accounting records of the mission. The present practice of making payments by cash should be properly authorized in accordance with the Financial Regulations and Rules to reflect the realities of the peculiar conditions in which the mission operates.

156. After the balance sheet date and after the financial statements had been received, the Board became aware of a theft of UNOSOM cash of $3.9 million which occurred at Mogadishu between 16 and 17 April 1994. The matter was under investigation during the finalization of this report. The Administration will report to the Board in detail on this matter once the results of the investigation are available.

157. The Board was informed that the Administration is now acutely aware that there were serious internal control weaknesses and violations of established procedures which resulted in losses and avoidable expenditures during the biennium. Urgent corrective action has been and is being taken in this regard. Ten staff members have been deployed since the beginning of 1994. Payments in cash, particularly to contractors, have been significantly reduced.

Weaknesses in procurement procedures

158. Procurement activities and procedures of the mission were characterized by the widespread use of the waiver granted by rule 110.19 (d), the granting of *ex post facto* approvals for contracts in violation of financial rule 110.17 (g) and the ineffective monitoring of deliveries against payments to a vendor.

159. The Board reviewed a sample of 221 purchase orders with a total value of $19 million to obtain assurance that goods are acquired through existing procedures. Of that number, 72 were subject to competitive bidding under financial rule 110.18. Eighteen of the 72 (25 per cent), involving $2.7 million, were awarded through competitive bidding while the remaining 54 (75 per cent), involving $8.7 million, were processed under the waiver granted by rule 110.19 (d). The analysis indicated the widespread resort to the permitted exceptions. Fifteen cases of *ex post facto* submissions involving $16.6 million were also presented to the Committee on Contracts in violation of financial rule 110.17 (g). Intense pressure from the military to satisfy their many requirements on an urgent basis was given as the main reason for the widespread use of the exceptions provision. The Board acknowledges the extenuating circumstances affecting the procurement function, such as a critical shortage of senior or skilled procurement staff.

160. As a result of inadequate monitoring of deliveries against payments made to a vendor, an overpayment of $39,626 was made, covering damaged items delivered by the vendor. The failure to match the vendor's invoice against receiving

reports prior to payment was attributed to inadequate staff resources at Mogadishu at the time. Meanwhile, refund of the overpayment is being pursued.

161. The mission also paid for unwholesome food items valued at $62,657.95. UNOSOM found the food items unfit for human consumption and accordingly informed the supplier and subsequently destroyed them. On the recommendation of the Chief Procurement Officer payment was made on the grounds that the supplier was not given the opportunity to inspect the items before they were disposed of by UNOSOM. The Board considered that the reasons given by the Chief Procurement Officer did not provide adequate justification for the payment and recommended an investigation into the matter. The Administration said it has investigated the matter and its conclusions will be reported to the Board in response to the Board's management letter. The Administration believes that the procedures currently in place should prevent a repetition of that incident.

162. The Board recommends compliance with internal control procedures in procurement, especially the matching of deliveries against invoices prior to payment. Competitive tendering should be encouraged when the situation in Somalia returns to normal. The personnel of UNOSOM have been informed in a recently issued UNOSOM administrative instruction of the correct procedures to be used for procurement actions.

Lapses in budgetary control

163. The Board noted that inadequate staffing in the accounts section resulted in the mission's inability to prepare up-to-date accounts to facilitate expenditure monitoring. Consequently, excess expenditures over allotments were recorded. Outstanding unliquidated obligations were not reviewed to delete invalid ones for lack of personnel.

164. Overexpenditures totalling $21.8 million over total allotments were noted during the second mandate period (1 May 1993 to 31 October 1993).

165. The Board recommended that expenditures should be managed within authorized allotments to ensure effective utilization of resources. A team of finance staff members was sent to the mission to assist in bringing the financial operations of UNOSOM up to date so that expenditures may be properly controlled.

166. Unliquidated obligations outstanding as at 31 October 1993 amounted to $38.7 million. A review of a sample of 90 purchase orders disclosed that unliquidated obligations in respect of 27 of them involving $454,785 had been fully or partially settled. Regular review of unliquidated obligations was advised.

Deficiencies in property management

167. The Board noted the late establishment of the Property Control and Inspection Unit in December 1992, eight months after the inception of UNOSOM, owing to the lack of resources. Consequently, adequate documentation on property acquired before that period, both locally purchased and imported items, was not available.

168. The lack of coordination among offices involved in procurement, receiving, distribution and custody also resulted in the unsatisfactory management of the mission's property.

169. It was observed that no physical count of UNOSOM non-expendable property had been conducted since its establishment in May 1992, in violation of financial rule 110.26. The Administration said it is mindful of the requirements for the preparation and submission of annual reports on non-expendable property. Work is progressing on the physical count and the report on non-expendable property as at 31 December 1994 should be available on time.

170. The Board's review of the non-expendable property records also disclosed an increase in the number of vehicles reported missing, a product of the conditions prevalent in the mission area. Twenty-eight vehicles valued at $346,050 were missing as at February 1994. Of that number, 15 were stolen between January and February 1994, a situation the mission attributed to large shipments of vehicles from UNTAC and the departure of a large number of military personnel from Mogadishu.

171. The Administration intends to issue instructions covering vehicle driver's handbooks, trip tickets and third-party vehicle insurance and related matters. The instructions will include explicit instructions about procedures in case of accident or theft of vehicles.

C. Other missions

Expendable and non-expendable property

172. Included in the stock of spare parts held by UNIFIL for military vehicles was a quantity valued at $1.5 million held by one battalion, 50 per cent of which was considered surplus to need. The spare parts were ordered for the fleet of 26 vehicles, which by May 1993 had been reduced to only five through normal wear and tear.

173. The same battalion has declared surplus spare parts annually since 1987, which is a reflection of improper estimation of need, thereby locking up funds. It was noted that placing responsibility for the management of spare parts with the military personnel who rotate frequently is a major weakness. The civilian administration, which has continuity, does not play a part in the current management of military spare parts.

174. To improve management of military spare parts the Board recommended that:

(a) A new control arrangement involving civilian and military personnel should be instituted with the responsibility for record control assigned to the civilian personnel;

(b) Requisitions for military pattern spare parts should be critically reviewed to ensure their current need before funds are committed;

(c) A competent body should be assigned responsibility to verify, review and monitor the minimum and maximum stock levels of all military pattern spare parts to avoid overstocking.

175. The Administration acknowledged that the control of spare parts for military pattern vehicles had been a difficult task, owing to improper record keeping, delivery delays, incompetence and the lack of institutional memory by personnel assigned to perform the task. The Board has been informed of measures

already taken towards the implementation of its recommendations. These will be followed up in future audits.

Travel

Bidding for air travel contracts

176. With the introduction of the bidding process in the air fare quote system in February 1993, travel costs have shown some downward trend as opposed to the past practice of accepting fares offered without opportunity for negotiation. The total amount paid, through competitive bidding, for air fares in February, March and April 1993 in respect of the same number of UNIFIL personnel travelling to the same destinations was much lower than the amount paid in the previous year, when travel arrangements were assigned without bidding to two agencies.

177. The claim paid on behalf of seven staff members sampled who used the same authorized itinerary for home leave and education grant travel in 1991/92 amounted to $44,611, while the amount claimed by the same staff members for the same authorized route in 1993 was $30,418, a saving of $14,194 (31.8 per cent) to UNIFIL.

178. The Board commended this arrangement and encouraged the Administration to examine the feasibility of extending the bidding process into other areas such as freight and troop movements (air and shipping) and to other missions. The Board has observed that UNPROFOR has expressed interest in this arrangement and is currently studying its feasibility.

Cash management

Monitoring of reimbursements of surcharges

179. Under existing procedures, losses are written off against the United Nations until surcharges or recoveries are made from third parties. This procedure for recording all losses against the Organization when the possibility exists for recovery of parts from other parties requires that field missions pursue active and effective follow-up action in order to obtain the third party contributions.

180. The Board noted from records of the status of reimbursements due from third parties on the basis of recommendations made by local Property Survey Boards that cases remained on files for long periods in some missions without regular follow-up to obtain reimbursement.

181. A total amount of $48,657 was outstanding as at October 1992 against third parties whose negligence had caused damage to ONUSAL vehicles. Attempts made by the mission to obtain payment from the insurance carriers were frustrated by the fact that the local law does not mandate insurance coverage and as a result only a few third parties have coverage. It was unlikely that ONUSAL would pursue recovery actions in the local courts since the Organization is reluctant to waive its immunity.

182. The cost of repairs of vehicles amounting to $17,019 to be reimbursed to the United Nations by other third parties and United Nations personnel, as well as $9,735 in respect of UNFICYP, remained outstanding as at the end of the biennium.

183. The Board recommends regular and aggressive follow-up by field missions on the collection of all surcharges and contributions due from other parties. The Administration will remind field missions to pursue closely and regularly the collection of surcharges and contributions due from other parties.

Procurement

Unauthorized procurement of food items

184. At ONUMOZ the Logistics Branch, without the knowledge of the Procurement Section, purchased food items between May and June 1993 amounting to $389,559 for military contingents from a vendor without a written contract or purchase order, contrary to financial rule 110.22. The prices of that vendor had already been found by the Procurement Section to be on the high side.

185. The local Committee on Contracts had queried the transaction and requested an investigation into the matter prior to the payment of the vendor's invoice. The Board endorsed the Committee's action because the vendor was not selected on competitive bidding, suggesting that due consideration was not given to economy in the acquisition of the food items. The Board suggested that the investigation should seek to establish personal responsibility for any abuses that may have occurred.

186. The Board has been informed that the investigation has been completed and the report is being reviewed for appropriate action. The negotiations with the vendor have been completed with both parties agreeing on a final settlement figure of $354,869. The agreement was based in part on a detailed price and profit margin analysis made by ONUMOZ which confirmed that the vendor's prices were excessive.

Overpayment to a vendor

187. At UNAVEM an overpayment of $220,294 was made to a vendor in respect of fuel purchases. The overpayment resulted from the duplication of certain invoices by the finance staff. Procedures have been improved to avoid its recurrence.

188. The payee was informed of the overpayment immediately it was discovered. The Board was informed that the whole amount has been recovered through set-offs against invoices subsequently presented by the vendor.

* * *

Cases of fraud or presumptive fraud

189. The Board was informed of 19 cases of fraud, presumptive fraud and theft of official vehicles and office equipment during the biennium 1992-1993. Nine of the reported cases involved staff members of the Organization and the remaining nine were perpetrated by non-staff members, mostly military personnel serving with field missions.

190. The loss to the Organization resulting from the reported financial irregularities and thefts amounted to $189,090. Recoveries made totalled $44,390, and recovery of the remaining $144,700 is being pursued. Included in the outstanding amount is $94,066 due from military personnel, the recovery of which is doubtful without the cooperation of the troop-contributing Governments concerned.

191. In eight cases the financial loss was not or could not be quantified, owing to the nature of the fraud or because the case was detected before any loss could occur.

Acknowledgement

192. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General of the United Nations, the Under-Secretary-General for Peace-keeping Operations, the Director of the Field Operations Division and their officers and members of their staff.

(Signed) John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1991 [a]

I. Recommendation (t)

1. The role, functions and responsibilities of the Field Operations Division as well as its functional relationship with other offices involved in the peace-keeping process should be clearly determined on the basis of the growing requirements of peace-keeping operations.

Measures taken by the Administration

2. On 13 September 1993 the Secretary-General issued a bulletin (ST/SGB/264), in which he announced the incorporation of the Field Operations Division into the Department of Peace-keeping Operations, effective from 1 September 1993. A description of the functions and organization of the Department in the light of this change is forthcoming.

Comments of the Board

3. The functional relationships between the Department of Peace-keeping Operations and existing units involved in peace-keeping activities will be monitored by the Board in future audits to see if they promote effective coordination in peace-keeping operations.

II. Recommendation (u)

4. The retention of unliquidated obligations in the accounts as outlined in financial regulations 4.3 and 4.4 should be based on the accounting period of each field mission rather than on the biennium.

Measures taken by the Administration

5. All staff in the Field Finance and Budget Section, as well as those in other sections of the Field Operations Division who are authorized to establish obligating documents relating to peace-keeping operations, have been instructed that unliquidated obligations should henceforward be reviewed at the end of the mandate period of each field mission to make it possible for invalid obligations to be surrendered, bearing in mind that the retention of unliquidated obligations under financial regulations 4.3 and 4.4 should now be based on the mandate period of each field mission.

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[a] *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5* (A/47/5), vol. I, sect. II, para. 10.

Findings and comments of the Board

6. The retention of unliquidated obligations is now based on the mandate of each mission. However unliquidated obligations in the financial statements at the end of the biennium included invalid obligations, because of inadequate monitoring.

III. Recommendation (v)

7. The efforts of all the offices involved in the procurement of goods for peace-keeping activities should be adequately coordinated to expedite the procurement process.

Measures taken by the Administration

8. Instructions have been sent to field missions, drawing their attention to the need carefully to review long outstanding requisitions, in particular late requests for procurement made near the end of a mission, to ensure their justification before taking procurement action. More importantly, the Director of the Field Operations Division has set up a Planning and Coordination Section within the Division to ensure that a mission's procurement needs are identified and met in advance of the start of the mission. This function will ensure that the Division receives timely information from the programme managers on the needs of each mission. An advance planning action is undertaken to enable the Organizacion to take advantage of procurement lead times and consequential price efficiencies. Furthermore, the Division will also be in a position to identify the surplus equipment from existing missions which can be redeployed to new and emerging missions.

Findings and comments of the Board

9. This recommendation has not been fully implemented. It was noted that 471 purchase orders were outstanding at the end of the biennium 1992-1993.

IV. Recommendation (w)

10. Appropriate measures should be taken to ensure adequate recording, monitoring and reporting of non-expendable property held by all field missions.

Measures taken by the Administration

11. Field missions which have not submitted inventory records, or have submitted partial or incomplete records, have been instructed to submit the required annual reports and to continue to do so in the future in a timely fashion. In conjunction with the Field Operations Division's programme of follow-up on internal and external audits, the field missions have been requested to take corrective action on all problems identified by the Board of Auditors relative to procurement, reporting of non-expendable property and inter-mission transfer of equipment and other materials. Indeed, all mission budgets now clearly identify, by type and category, equipment being transferred from other missions.

12. Consultations are continuing with Member States concerning the valuation of contingent-owned equipment. The Administration intends to hold a series of meetings with the contributing Governments, with a view to presenting a consensus document to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly for approval.

Findings and comments of the Board

13. This recommendation has not been implemented. At the end of the biennium, about three field missions had defaulted in the submission of their inventory lists to the Field Operations Division. The recommendation has been restated in the present report.

III. AUDIT OPINION

We have examined the appended financial statements, numbered XVIII to XL, properly identified, and the relevant schedules, numbered 18 to 40, and supporting explanatory notes for the United Nations peace-keeping operations for the financial period ended 31 December 1993, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

The amounts of $67.5 million shown in the special account for unpaid assessed contributions and $127.5 million included in the unpaid assessed contributions balance of $1,691 million are amounts certain Member States have indicated their unwillingness to contribute. No provision has been made in the financial statements for these material receivables which, in our opinion, are irrecoverable.

Except for the matters noted above, we are of the opinion that the financial statements present fairly the financial position of the organization as at 31 December 1993, and the results of the operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long-form report on our audit of the financial statements of the peace-keeping operations, as provided for in the Financial Regulations.

(Signed) John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1994

I certify that the appended financial statements of the United Nations peace-keeping operations, numbered XVIII to LX, are correct.

(Signed) Yukio TAKASU
Controller

V. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Statement XVIII

SUMMARY OF UNITED NATIONS PEACE-KEEPING OPERATIONS a/

Income and expenditure for the biennium 1992 - 1993 ended 31 December 1993

(thousands of United States dollars)

	Total Active Peace-keeping Operations	Total Completed Operations	UN Peace-keeping Reserve Fund	UN Peace-keeping Totals
Income				
Funded by assessed contributions	4,703,928	-	-	4,703,928
Voluntary contributions	67,015	-	352	67,367
Interest income	25,014	6,343	471	31,828
Miscellaneous income	14,086	6,510	-	20,596
Total income	4,810,043	12,853	823	4,823,719
Expenditure (Statements XIX to XL)	4,670,072	(6,142)	-	4,663,930
Excess of income over expenditure	139,971	18,995	823	159,789

Assets and liabilities as at 31 December 1993

Assets				
Cash	416,500	14,709	1,682	432,891
Assessed contributions unpaid (Schedule 18.1)	1,569,787	121,289	-	1,691,076
Special accounts for unpaid assessed contributions	55,552	11,962	-	67,514
Voluntary contributions unpaid	9,087	-	-	9,087
Accounts receivable	14,854	235	10	15,099
Due from other Peace-keeping funds	104	41,600	66,600	108,304
Due from United Nations General Fund	16	-	82,601	82,617
Deferred charges and other assets	15,015	2,933	-	17,948
Total Assets	2,080,915	192,728	150,893	2,424,536
Liabilities				
Accounts payable to member states	84,244	42,854	-	127,098
Accounts payable - general	10,671	313	-	10,984
Voluntary contributions held in suspense	9,813	-	-	9,813
Unliquidated obligations	1,360,793	37,155	-	1,397,948
Due to other Peace-keeping funds	105,105	3,199	-	108,304
Due to Trust fund in support of Peace-keeping activities	5,000	-	-	5,000
Due to United Nations General Fund	40,316	713	70	41,099
Deferred credits and other liabilities	159	61,313	-	61,472
Total Liabilities	1,616,101	145,547	70	1,761,718
Fund Balance				
Balance as at 1 January 1992	338,239	117,188	-	455,427
Excess income over expenditure for the period 1 January to 31 December 1993	139,971	18,995	823	159,789
Savings from liquidations of obligations	13,880	-	-	13,880
Transfers from (to) other funds	-	(67,399)	150,000	82,601
Less: Credit to member states against their assessments	26,776	21,603	-	48,379
Less: Prior period adjustments	500	-	-	500
Balance as at 31 December 1993	464,814	47,181	150,823	662,818
Total liabilities and fund balance	2,080,915	192,728	150,893	2,424,538

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a/ See note 4.

The accompanying notes are an integral part of the financial statements.

SUMMARY OF UNITED NATIONS PEACE–KEEPING OPERATIONS

Scedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Outstanding Active Peace–keeping Operations	Outstanding Completed Peace–keeping Operations	Total Outstanding United Nations Peace–keeping Operations
AFGHANISTAN	54,133	67,146	121,279
ALBANIA	160,435	88,901	249,336
ALGERIA	178,679	8,932	187,611
ANDORRA	94,636	–	94,636
ANGOLA	56,296	3,406	59,702
ANTIGUA AND BARBUDA	8,783	–	8,783
ARGENTINA	3,044,721	–	3,044,721
ARMENIA	1,104,071	–	1,104,071
AUSTRALIA	8,431,509	–	8,431,509
AUSTRIA	4,187,838	–	4,187,838
AZERBAIJAN	1,812,111	–	1,812,111
BAHAMAS	150,998	–	150,998
BAHRAIN	45,157	–	45,157
BANGLADESH	17,818	–	17,818
BARBADOS	81,750	–	81,750
BELARUS	23,235,703	2,269,845	25,505,548
BELGIUM	13,164,233	144,583	13,308,816
BELIZE	52,510	–	52,510
BENIN	83,267	17,454	100,721
BHUTAN	28,781	–	28,781
BOLIVIA	159,451	86,603	246,054
BOSNIA AND HERZEGOVINA	315,760	–	315,760
BOTSWANA	8,927	–	8,927
BRAZIL	9,914,976	248,838	10,163,814
BRUNEI DARUSSALAM	89,169	–	89,169
BULGARIA	1,189,040	371,901	1,560,941
BURKINA FASO	67,890	34,081	101,971
BURUNDI	83,267	26,145	109,412
CAMBODIA	167,714	11,554	179,268
CAMEROON	94,800	1,689	96,489
CANADA	17,365,742	–	17,365,742
CAPE VERDE	55,064	4,396	59,460
CENTRAL AFRICAN REPUBLIC	109,237	18,666	127,903
CHAD	62,009	18,645	80,654
CHILE	700,128	390,750	1,090,878
CHINA	14,478,899	–	14,478,899
COLOMBIA	114,418	–	114,418
COMOROS	79,866	4,930	84,796
CONGO	151,608	23,684	175,292
COSTA RICA	143,805	19,729	163,534
COTE D'IVOIRE	217,102	7,278	224,380
CROATIA	1,026,242	–	1,026,242
CUBA	849,405	510,070	1,359,475
CYPRUS	115,837	2,140	117,977

Schedule 18.1
(Continued)

SUMMARY OF UNITED NATIONS PEACE-KEEPING OPERATIONS

Scedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Outstanding Active Peace-keeping Operations	Outstanding Completed Peace-keeping Operations	Total Outstanding United Nations Peace-keeping Operations
CZECHOSLOVAKIA	8,901,170	4,574,253	13,475,423
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	429,558	-	429,558
DENMARK	3,629,456	-	3,629,456
DJIBOUTI	67,825	4,396	72,221
DOMINICA	47,104	-	47,104
DOMINICAN REPUBLIC	343,869	106,994	450,863
ECUADOR	291,602	34,688	326,290
EGYPT	78,168	400,333	478,501
EL SALVADOR	148,934	17,276	166,210
EQUATORIAL GUINEA	107,069	9,821	116,890
ERITREA	12,276	-	12,276
ESTONIA	665,112	-	665,112
ETHIOPIA	14,851	-	14,851
FIJI	30,789	-	30,789
FINLAND	3,182,758	-	3,182,758
FRANCE	42,315,181	17,796,807	60,111.988
GABON	132,885	-	132,885
GAMBIA	89,436	9,821	99,257
GEORGIA	1,532,057	-	1,532,057
GERMANY	64,317,172	-	64,317,172
GHANA	11,168	-	11,168
GREECE	1,060,310	-	1,060,310
GRENADA	26,214	-	26,214
GUATEMALA	263,293	57,938	321,231
GUINEA	64,968	34,278	99,246
GUINEA-BISSAU	52,968	381	53,349
GUYANA	71,710	-	71,710
HAITI	81,613	64,157	145,770
HONDURAS	107,179	9,865	117,044
HUNGARY	955,899	1,893,322	2,849,221
ICELAND	167,512	-	167,512
INDIA	1,130,373	-	1,130,373
INDONESIA	1,109,660	-	1,109,660
IRAN (ISLAMIC REPUBLIC OF)	8,826,276	-	8,826,276
IRAQ	1,937,231	204,528	2,141,759
IRELAND	1,005,078	-	1,005,078
ISRAEL	390,245	-	390,245
ITALY	39,229,642	-	39,229,642
JAMAICA	97,525	-	97,525
JAPAN	94,620,106	-	94,620,106
JORDAN	15,159	88,901	104,060
KAZAKHSTAN	2,051,832	-	2,051,832
KENYA	52,331	-	52,331

Schedule 18.1
(Continued)

SUMMARY OF UNITED NATIONS PEACE–KEEPING OPERATIONS

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Outstanding Active Peace–keeping Operations	Outstanding Completed Peace–keeping Operations	Total Outstanding United Nations Peace–keeping Operations
KUWAIT	281,829	–	281,829
KYRGYZSTAN	509,567	–	509,567
LAO PEOPLE'S DEMOCRATIC REPUBLIC	14,746	–	14,746
LATVIA	1,235,219	–	1,235,219
LEBANON	63,692	31,958	95,650
LESOTHO	24,764	–	24,764
LIBERIA	160,568	9,865	170,433
LIBYAN ARAB JAMAHIRIYA	3,792,498	276,217	4,068,715
LIECHTENSTEIN	56,686	–	56,686
LITHUANIA	1,084,036	–	1,084,036
LUXEMBOURG	335,029	–	335,029
MADAGASCAR	105,472	6,813	112,285
MALAWI	54,266	–	54,266
MALAYSIA	134,008	–	134,008
MALDIVES	54,859	–	54,859
MALI	66,852	34,658	101,510
MALTA	11,524	–	11,524
MARSHALL ISLANDS	91,563	–	91,563
MAURITANIA	102,355	27,036	129,391
MAURITIUS	26,274	–	26,274
MEXICO	3,486,341	1,465,684	4,952,025
MICRONESIA (FEDERATED STATES OF)	11,168	–	11,168
MONACO	122,754	–	122,754
MONGOLIA	142,005	29,602	171,607
MOROCCO	167,161	–	167,161
MOZAMBIQUE	83,477	1,524	85,001
MYANMAR	12,522	–	12,522
NAMIBIA	5,582	–	5,582
NEPAL	14,723	–	14,723
NETHERLANDS	8,632,673	–	8,632,673
NEW ZEALAND	1,101,861	–	1,101,861
NICARAGUA	69,077	33,916	102,993
NIGER	63,513	6,501	70,014
NIGERIA	653,502	–	653,502
NORWAY	3,680,778	–	3,680,778
OMAN	34,569	–	34,569
PAKISTAN	96,684	–	96,684
PANAMA	194,618	49,565	244,183
PAPUA NEW GUINEA	44,171	–	44,171
PARAGUAY	305,319	84,642	389,961
PERU	846,294	166,624	1,012,918
PHILIPPINES	240,229	15,632	255,861
POLAND	13,074,934	4,994,374	18,069,308

Schedule 16.1
(Continued)

SUMMARY OF UNITED NATIONS PEACE-KEEPING OPERATIONS

Scedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Outstanding Active Peace-keeping Operations	Outstanding Completed Peace-keeping Operations	Total Outstanding United Nations Peace-keeping Operations
PORTUGAL	586,980	201,673	788,653
QATAR	443,403	34,066	477,469
REPUBLIC OF KOREA	1,384,638	–	1,384,638
REPUBLIC OF MOLDOVA	1,273,933	–	1,273,933
ROMANIA	1,613,053	1,323,227	2,936,280
RUSSIAN FEDERATION	531,388,334	66,888,716	598,277,050
RWANDA	53,317	23,273	76,590
SAINT KITTS AND NEVIS	63,795	4,930	68,725
SAINT LUCIA	16,267	–	16,267
SAINT VINCENT AND THE GRENADINES	60,012	4,580	64,592
SAMOA	7,578	–	7,578
SAN MARINO	88,828	–	88,828
SAO TOME AND PRINCIPE	57,546	3,580	61,126
SAUDI ARABIA	6,183,532	144,377	6,327,909
SENEGAL	53,626	30,232	83,858
SEYCHELLES	47,533	–	47,533
SIERRA LEONE	102,468	12,290	114,758
SINGAPORE	284,414	–	284,414
SLOVENIA	131,983	–	131,983
SOLOMON ISLANDS	56,288	4,580	60,868
SOMALIA	60,972	33,566	94,538
SOUTH AFRICA	33,550,541	3,799,539	37,350,080
SPAIN	50,133,428	2,075,140	52,208,568
SRI LANKA	33,119	–	33,119
SUDAN	63,155	100,122	163,277
SURINAME	61,719	4,930	66,649
SWAZILAND	63,257	–	63,257
SWEDEN	6,197,983	–	6,197,983
SYRIAN ARAB REPUBLIC	588,146	106,491	694,637
TAJIKISTAN	424,641	–	424,641
THAILAND	326,420	9,026	335,446
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	54,726	–	54,726
TOGO	50,768	41,497	92,265
TRINIDAD AND TOBAGO	554,724	48,482	603,206
TUNISIA	93,225	–	93,225
TURKEY	1,495,991	–	1,495,991
TURKMENISTAN	509,567	–	509,567
UGANDA	56,514	21,584	78,098
UKRAINE	87,557,875	8,662,277	96,220,152
UNITED ARAB EMIRATES	2,475,539	143,945	2,619,484
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	35,403,696	–	35,403,696
UNITED REPUBLIC OF TANZANIA	48,677	–	48,677
UNITED STATES OF AMERICA	371,950,662	–	371,950,662

Schedule 18.1
(Concluded)

SUMMARY OF UNITED NATIONS PEACE-KEEPING OPERATIONS

Scedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Outstanding Active Peace-keeping Operations	Outstanding Completed Peace-keeping Operations	Total Outstanding United Nations Peace-keeping Operations
URUGUAY	381,824	152,050	533,874
UZBEKISTAN	2,208,143	–	2,208,143
VANUATU	66,632	4,930	71,562
VENEZUELA	4,132,337	32,298	4,164,635
VIET NAM	201,347	9,865	211,212
YEMEN	102,342	97,540	199,882
YUGOSLAVIA	2,342,526	346,540	2,689,066
ZAIRE	58,072	–	58,072
ZAMBIA	100,489	76	100,565
ZIMBABWE	31,423	–	31,423
TOTAL	1,569,787,119	121,289,158	1,691,076,277

Statement XIX

UNITED NATIONS PEACE – KEEPING FORCE IN CYPRUS a/

Income and expenditure for the period 1 January 1992 to 15 June 1994 as at 31 December 1993

(United States dollars)

Income	Biennium period 1 January 1992 to 15 June 1993	Mandate period 16 June 1993 to 15 December 1993	Mandate period 16 December 1993 to 15 June 1994	Biennium perio 1 January 1992 31 December 19
Funded by assessed contributions b/	–	8,771,000	– c/	8,771,000
Voluntary contributions	34,203,059	13,014,301	9,761,204	56,978,564
Interest income	312,903	266,421	21,958	601,282
Miscellaneous income	262,385	79,880	8,781	351,046
Total income	34,778,347	22,131,602	9,791,943	66,701,892
Expenditure (Schedules 19.1, 19.2 and 19.3)	26,506,677	20,531,405	1,461,381	48,499,463
Excess of income over expenditure	8,271,670	1,600,197	8,330,562	18,202,429

Assets and liabilities as at 31 December 1993

	Mandate prior to 16 June 1993	Mandate effective 16 June 1993	Total 1993	1991
Assets				
Cash	9,402,099	18,586,230	27,988,329	3,569,543
Assessed contributions unpaid (Schedule 19.4) b/	–	4,641,700	4,641,700	–
Voluntary contributions unpaid (Schedule 19.5)	6,724,812	–	6,724,812	10,998,557
Accounts receivable	265,418	294,164	559,582	483,104
Deferred charges	43,156	52,099	95,255	216,307
Due from United Nations General Fund	–	–	–	53,701
Total assets	16,435,485	23,574,193	40,009,678	15,321,212
Liabilities				
Accounts payable	1,222,333	165,871	1,388,204	4,064,374
Unliquidated obligations for the periods :				
1 January 1992 to 15 June 1993 (Schedule 19.1)	636,517	–	636,517	–
16 June to 15 December 1993 (Schedule 19.2)	–	12,163,505	12,163,505	–
16 Dec. 1993 to 15 June 1994 (Schedule 19.3)	–	1,314,058	1,314,058	–
Unliquidated obligations for prior periods	–	–	–	4,777,498
Due to United Nations General Fund	287,088	–	287,088	–
Total liabilities	2,145,938	13,643,434	15,789,372	8,841,872
Fund Balance				
Balance as at 1 January 1992	6,479,340	–	6,479,340	7,718,046
Less : Prior period adjustment	500,000	–	500,000	–
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	8,271,670	9,930,759	18,202,429	(1,238,706)
Savings arising from liquidation of obligations for prior periods	38,537	–	38,537	–
Balance as at 31 December 1993	14,289,547	9,930,759	24,220,306	6,479,340
Total liabilities and fund balance	16,435,485	23,574,193	40,009,678	15,321,212

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a/ General Assembly resolution 47/236 established the maintenance of separate accounts for the period prior to 16 June 1993 and the period beginning 16 June 1993. See also note 2 (b).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Not included is a total of $ 10,500,000 which will be assessed under General Assembly resolution 48/244 of 5 April 1994 for the period 16 December 1993 through 15 June 1994.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Expenditure for the period 1 January 1992 to 15 June 1993 as at 31 December 1993

(United States dollars)

Personnel services	Allotment Issued	Disbursements	Unliquidated Obligations	Totals
Salaries and wages	1,905,000	1,585,563	–	1,585,563
Payroll of local staff	5,264,000	5,231,334	–	5,231,334
Common staff costs	1,532,000	1,549,009	35,424	1,584,433
Travel and subsistence of staff	194,300	236,477	29,599	266,076
Total personnel services	8,895,300	8,602,383	65,023	8,667,406
Equipment and supplies				
Rations	2,453,500	2,161,689	1,053	2,162,742
Maintenance and operation of transportation equipment	2,719,500	2,280,943	132,781	2,413,724
Freight and cartage	38,000	31,154	–	31,154
Miscellaneous supplies and services	1,526,600	1,477,886	46,229	1,524,115
Stationery and office supplies	52,000	44,181	–	44,181
Purchase of motor transport and mobile equipment	–	–	–	–
Purchase of miscellaneous operational equipment	412,800	330,832	52,857	383,689
Total equipment and supplies	7,202,400	6,326,685	232,920	6,559,605
Other				
Rental of premises	2,164,000	1,949,079	59,190	2,008,269
Communications	301,600	138,593	–	138,593
Information system development	75,000	75,000	–	75,000
Rotation of contingents	616,500	574,296	279,375	853,671
Personal mail and postage	1,200	1,628	9	1,637
Programme support	759,800	759,800	–	759,800
Total other	3,918,100	3,498,396	338,574	3,836,970
Expenditure Sub total	20,015,800	18,427,464	636,517	19,063,981
Extra and extraordinary costs of governments providing contingents – for prior years	7,442,696	7,442,696	–	7,442,696
Total obligations (Statement XIX) a/	27,458,496	25,870,160	636,517	26,506,677

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a/ For the period 27 March 1964 to 15 June 1993 obligations recorded in the Special Account for the United Nations Peace-Keeping Force in Cyprus are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the account to meet the cost to the United Nations of maintaining the Force. Since the inception of the Force, the cumulative unrecorded obligations as at 31 December 1993, is equivalent to US$ 193.3 million. The comparable figure as at 31 December 1991 was $ 205.4 Million.

Schedule 19.2

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Schedule of Expenditure for the period 16 June 1993 to 15 December 1993 as at 31 December 1993

(United States dollars)

	Allotments	Disbursement	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	25,200	22,404	2,700	25,104
MILITARY CONTINGENTS				
Travel and allowances	265,900	226,288	51,355	277,643
Rotation of contingents	615,100	25,570	565,469	591,039
Reimbursement for use of contingent owned equipment	750,000	–	759,362	759,362
Rations	879,500	25,924	854,042	879,966
Welfare	110,900	40,972	69,717	110,689
Standard troop costs	6,743,700	4,881,652	1,862,048	6,743,700
Compensation claims	200,000	2,457	197,543	200,000
CIVILIAN POLICE MONITORS				
Travel and Allowances	103,800	103,646	135	103,781
CIVILIAN PERSONNEL				
Salaries and related costs	1,676,600	1,542,491	103,671	1,646,162
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	1,103,500	207,575	902,712	1,110,287
AIR OPERATIONS	904,500	–	904,500	904,500
VEHICLE OPERATIONS				
Acquisition of vehicles	126,400	–	126,400	126,400
Rental of vehicles	702,800	234,926	384,264	619,190
Maintenance and operations	564,400	169,935	478,365	648,300
Workshop equipment	14,100	7,249	6,875	14,124
COMMUNICATIONS				
Communications, test and workshop equipment	72,400	72,213	25	72,238
Parts, maintenance and repairs	6,600	6,633	1	6,634
Commercial communications	118,100	74,870	43,833	118,703
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	206,000	72,321	144,442	216,763
Parts, maintenance and repairs	12,400	1,706	325	2,031
SUPPLIES AND SERVICES	4,923,600	482,213	4,442,721	4,924,934
FREIGHT	263,600	1,055	263,000	264,055
PROGRAMME SUPPORT COSTS	140,800	140,800	–	140,800
INTEGRATED MANAGEMENT INFORMATION SYSTEM	25,000	25,000	–	25,000
TOTAL	20,554,900	8,367,900	12,163,505	20,531,405

Schedule 19.3

UNITED NATIONS PEACE–KEEPING FORCE IN CYPRUS

Schedule of Expenditure for the period 16 December 1993 to 15 June 1994 as at 31 December 1993

(United States dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	24,200	–	2,880	2,880
MILITARY CONTINGENTS				
Travel and allowances	200,000	–	24,044	24,044
Rotation of contingents	680,000	–	–	–
Rations	750,000	–	–	–
Welfare	70,000	–	7,514	7,514
Standard troop costs	5,320,000	–	607,391	607,391
CIVILIAN POLICE MONITORS				
Travel and Allowances	118,500	8,400	–	8,400
CIVILIAN PERSONNEL				
Salaries and related costs	1,690,300	100,760	2,212	102,972
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	669,700	–	61,990	61,990
AIR OPERATIONS	625,000	–	–	–
VEHICLE OPERATIONS				
Acquisition of vehicles	64,000	–	–	–
Rental of vehicles	405,500	–	35,165	35,165
Maintenance and operations	379,100	–	11,954	11,954
Workshop equipment	25,000	–	–	–
COMMUNICATIONS				
Communications, test and workshop equipment	80,000	–	165	165
Parts, maintenance and repairs	40,000	179	6,356	6,535
Commercial communications	110,000	–	16,436	16,436
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	168,000	–	–	–
Parts, maintenance and repairs	140,000	–	925	925
SUPPLIES AND SERVICES	3,275,000	1,984	537,026	539,010
FREIGHT	120,000	–	–	–
PROGRAMME SUPPORT COSTS	242,000	11,000	–	11,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	50,000	25,000	–	25,000
TOTAL	15,246,300	147,323	1,314,058	1,461,381

Schedule 19.4

UNITED NATIONS PEACE– KEEPING FORCE IN CYPRUS

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
AFGHANISTAN	85	–	85
ALBANIA	169	–	169
ALGERIA	2,717	2,717	–
ANDORRA	354	–	354
ANGOLA	85	–	85
ANTIGUA AND BARBUDA	85	85	–
ARGENTINA	9,675	–	9,675
ARMENIA	2,207	–	2,207
AUSTRALIA	126,155	126,155	–
AUSTRIA	63,653	63,653	–
AZERBAIJAN	3,734	–	3,734
BAHAMAS	340	–	340
BAHRAIN	509	509	–
BANGLADESH	85	–	85
BARBADOS	169	–	169
BELARUS	40,738	–	40,738
BELGIUM	89,964	–	89,964
BELIZE	85	–	85
BENIN	85	–	85
BHUTAN	85	–	85
BOLIVIA	169	–	169
BOSNIA AND HERZEGOVINA	679	–	679
BOTSWANA	85	85	–
BRAZIL	26,990	–	26,990
BRUNEI DARUSSALAM	509	–	509
BULGARIA	2,207	–	2,207
BURKINA FASO	85	–	85
BURUNDI	85	–	85
CAMBODIA	169	–	169
CAMEROON	169	–	169
CANADA	263,950	263,928	22
CAPE VERDE	85	–	85
CENTRAL AFRICAN REPUBLIC	85	–	85
CHAD	85	–	85
CHILE	1,359	–	1,359
CHINA	82,534	–	82,534
COLOMBIA	2,207	2,207	–
COMOROS	85	–	85
CONGO	169	–	169
COSTA RICA	169	–	169
COTE D 'IVOIRE	340	–	340
CROATIA	2,207	–	2,207
CUBA	1,528	–	1,528
CYPRUS	340	–	340
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	849	–	849
DENMARK	55,166	55,166	–
DJIBOUTI	85	–	85
DOMINICA	85	–	85

Schedule 19.4
(Continued)

UNITED NATIONS PEACE– KEEPING FORCE IN CYPRUS

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
DOMINICAN REPUBLIC	340	–	340
ECUADOR	509	–	509
EGYPT	1,188	1,188	–
EL SALVADOR	169	–	169
EQUATORIAL GUINEA	85	–	85
ERITREA	50	–	50
ESTONIA	1,188	–	1,188
ETHIOPIA	85	–	85
FIJI	169	–	169
FINLAND	48,377	48,377	–
FRANCE	643,125	643,125	–
GABON	340	–	340
GAMBIA	85	–	85
GEORGIA	3,565	–	3,565
GERMANY	757,901	757,901	–
GHANA	169	169	–
GREECE	5,942	–	5,942
GRENADA	85	85	–
GUATEMALA	340	–	340
GUINEA	85	–	85
GUINEA–BISSAU	85	–	85
GUYANA	169	–	169
HAITI	85	–	85
HONDURAS	169	–	169
HUNGARY	3,056	3,056	–
ICELAND	2,546	2,546	–
INDIA	6,111	–	6,111
INDONESIA	2,717	–	2,717
IRAN (ISLAMIC REPUBLIC OF)	13,071	–	13,071
IRAQ	2,207	–	2,207
IRELAND	15,277	15,277	–
ISRAEL	3,905	3,905	–
ITALY	364,098	–	364,098
JAMAICA	169	–	169
JAPAN	1,056,648	1,056,648	–
JORDAN	169	169	–
KAZAKHSTAN	5,942	–	5,942
KENYA	169	–	169
KUWAIT	4,244	4,244	–
KYRGYZSTAN	1,019	–	1,019
LAO PEOPLE'S DEMOCRATIC REPUBLIC	85	85	–
LATVIA	2,207	–	2,207
LEBANON	169	–	169
LESOTHO	85	–	85
LIBERIA	169	–	169

Schedule 19.4
(Continued)

UNITED NATIONS PEACE– KEEPING FORCE IN CYPRUS

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
LIBYAN ARAB JAMAHIRIYA	4,074	–	4,074
LIECHTENSTEIN	849	–	849
LITHUANIA	2,546	765	1,781
LUXEMBOURG	5,092	5,092	–
MADAGASCAR	169	–	169
MALAWI	85	–	85
MALAYSIA	2,037	2,037	–
MALDIVES	85	–	85
MALI	85	–	85
MALTA	169	169	–
MARSHALL ISLANDS	169	–	169
MAURITANIA	85	–	85
MAURITIUS	169	169	–
MEXICO	14,938	–	14,938
MICRONESIA (FEDERATED STATES OF)	169	169	–
MONACO	495	–	495
MONGOLIA	169	–	169
MOROCCO	509	–	509
MOZAMBIQUE	85	–	85
MYANMAR	85	–	85
NAMIBIA	85	85	–
NEPAL	85	–	85
NETHERLANDS	127,307	127,307	–
NEW ZEALAND	20,369	20,369	–
NICARAGUA	169	–	169
NIGER	85	–	85
NIGERIA	3,395	–	3,395
NORWAY	46,680	46,673	7
OMAN	509	509	–
PAKISTAN	1,019	1,019	–
PANAMA	340	–	340
PAPUA NEW GUINEA	85	–	85
PARAGUAY	340	–	340
PERU	1,019	–	1,019
PHILIPPINES	1,188	–	1,188
POLAND	7,978	–	7,978
PORTUGAL	3,395	–	3,395
QATAR	849	–	849
REPUBLIC OF KOREA	11,712	11,712	–
REPUBLIC OF MOLDOVA	2,546	–	2,546
ROMANIA	2,886	–	2,886
RUSSIAN FEDERATION	719,228	–	719,228
RWANDA	85	–	85
SAINT KITTS AND NEVIS	85	–	85
SAINT LUCIA	85	–	85

UNITED NATIONS PEACE– KEEPING FORCE IN CYPRUS

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
SAINT VINCENT AND THE GRENADINES	85	–	85
SAMOA	85	85	–
SAN MARINO	849	849	–
SAO TOME AND PRINCIPE	85	–	85
SAUDI ARABIA	16,295	–	16,295
SENEGAL	85	–	85
SEYCHELLES	85	–	85
SIERRA LEONE	85	–	85
SINGAPORE	2,037	2,037	–
SLOVENIA	1,528	1,528	–
SOLOMON ISLANDS	85	–	85
SOMALIA	85	–	85
SOUTH AFRICA	34,797	–	34,797
SPAIN	168,046	–	168,046
SRI LANKA	169	–	169
SUDAN	85	–	85
SURINAME	85	–	85
SWAZILAND	169	169	–
SWEDEN	94,207	94,207	–
SYRIAN ARAB REPUBLIC	679	–	679
TAJIKISTAN	849	–	849
THAILAND	1,868	–	1,868
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	226	–	226
TOGO	85	–	85
TRINIDAD AND TOBAGO	849	–	849
TUNISIA	509	–	509
TURKEY	4,583	–	4,583
TURKMENISTAN	1,019	–	1,019
UGANDA	85	–	85
UKRAINE	158,709	–	158,709
UNITED ARAB EMIRATES	3,565	–	3,565
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	538,081	538,081	–
UNITED REPUBLIC OF TANZANIA	85	–	85
UNITED STATES OF AMERICA	2,783,798	–	2,783,798
URUGUAY	679	–	679
UZBEKISTAN	4,414	–	4,414

UNITED NATIONS PEACE– KEEPING FORCE IN CYPRUS

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
VANUATU	85	–	85
VENEZUELA	8,318	–	8,318
VIET NAM	169	–	169
YEMEN	85	–	85
YUGOSLAVIA	2,491	–	2,491
ZAIRE	169	–	169
ZAMBIA	169	–	169
ZIMBABWE	85	–	85
TOTAL	8,548,011	3,906,311	4,641,700

Schedule 19.5

UNITED NATIONS PEACE–KEEPING FORCE IN CYPRUS

Voluntary contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Voluntary Contributions Unpaid as at 1 January 1992	Voluntary Contributions 1992–1993	Collections 1992–1993	Voluntary outstanding for the period 1 Jan 92 to 15 Jun 93	16 Jun 93 to 15 Dec 93	16 Dec 93 to 15 Jun 94	Total Outstanding
Australia	–	199,990	199,990	–	–	–	–
Austria	2,375,000	500,000	125,000	2,750,000	–	–	2,750,000 a/
Belgium	–	614,590	614,590	–	–	–	–
Cyprus	–	20,000,000	20,000,000	–	–	–	–
Denmark	2,362,557	–	112,745	2,249,812	–	–	2,249,812 a/
France	–	176,991	176,991	–	–	–	–
Greece	–	4,289,398	4,289,398	–	–	–	–
Germany	–	2,201,386	2,201,386	–	–	–	–
Guyana	–	1,004	1,004	–	–	–	–
Iceland	–	40,911	40,911	–	–	–	–
Indonesia	–	10,000	10,000	–	–	–	–
Italy	–	400,000	400,000	–	–	–	–
Japan	–	400,000	400,000	–	–	–	–
Liechtenstein	–	1,000	1,000	–	–	–	–
Luxembourg	–	66,544	66,544	–	–	–	–
Malta	–	1,912	1,912	–	–	–	–
Micronesia (Federated States of)	–	300	300	–	–	–	–
Norway	–	860,022	860,022	–	–	–	–
Pakistan	–	3,000	3,000	–	–	–	–
Panama	–	1,500	1,500	–	–	–	–
Spain	–	361,598	361,598	–	–	–	–
Sweden	1,925,000	–	200,000	1,725,000	–	–	1,725,000 a/
Switzerland	–	3,486,791	3,486,791	–	–	–	–
Thailand	–	1,000	1,000	–	–	–	–
United Kingdom of Great Britain and Northern Ireland	–	5,981,627	5,981,627	–	–	–	–
United States of America	4,336,000	17,374,000	21,710,000	–	–	–	–
Venezuela	–	5,000	5,000	–	–	–	–
Total	10,998,557	56,978,564	61,252,309	6,724,812	–	–	6,724,812

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a/ Payment of voluntary contributions will be made in whole or in part by means of an offset against government claims for reimbursement of costs in respect of the Force in Cyprus.

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE a/

Combined income and expenditure for the period 1 December 1991 to 31 May 1994 as at 31 December 1993

(United States dollars)

	Mandate Period 1 December 1991 to 30 November 1992	Mandate Period 1 December 1992 to 30 November 1993	Mandate Period 1 December 1993 to 31 May 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/				
Funded by assessed contributions	42,768,000	35,499,500	–	56,883,500
Interest income	1,309,685	1,056,715	37,281	2,403,681
Miscellaneous income	2,383,943	48,782	–	1,903,306
Total income	46,461,628	36,604,997	37,281	61,190,487
Expenditure (Schedules 20.1, 20.2 and 20.3)	41,130,696	33,494,599	2,697,106 c/	65,128,404
Excess of income over expenditure	5,330,932	3,110,398	(2,659,825)	(3,937,917)

Combined assets and liabilities as at 31 December 1993

	1993	1991 d/
Assets		
Cash	30,720,029	31,919,892
Assessed contributions unpaid b/ (Schedule 20.4)	21,711,040	36,966,782
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116A	35,987,110	35,987,110
Accounts receivable	474,894	876,799
Deferred charges	184,212	68,879
Due from United Nations General Fund	–	529,001
Total assets	89,077,285	106,348,463
Liabilities		
Accounts payable to member states	2,615,757	4,448,448
Accounts payable – other	756,133	756,438
Unliquidated obligations for the period		
1 December 1991 to 30 November 1992 (Schedule 20.1)	2,701,517	1,506,436
1 December 1992 to 30 November 1993 (Schedule 20.2)	5,277,281	5,050,055
1 December 1993 to 31 May 1994 (Schedule 20.3)	1,848,681	11,137,978
Unliquidated obligations for prior periods	4,156,044	2,007,802
Due to United Nations General Fund	343,967	–
Total liabilities	17,699,380	24,907,157
Fund balance		
Balance as at 1 January 1992	81,441,306	72,170,380
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	(3,937,917)	12,121,893
Less: Credit to member states against their assessments in respect of the period 1 June to 30 November 1992	6,790,883	2,904,408
Savings arising from liquidation of obligations for prior period	665,399	53,441
Balance as at 31 December 1993 e/	71,377,905	81,441,306
Total liabilities and fund balance	89,077,285	106,348,463

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a/ See notes 2 (a) and 3.

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ In accordance with General Assembly decision 48/463 of 23 December 1993 the Secretary-General was authorized to enter into commitments up to the amount of $10,720,000 for the period 1 December 1993 to 31 March 1994.

d/ Comparative figures reclassified to conform to current presentation.

e/ Includes $64,831,018 held in suspense account. See note 5

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Expenditure for the period 1 December 1991 to 30 November 1992 as at 31 December 1993

(United States dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY CONTINGENTS				
Travel and allowances	670,000	637,618	–	637,618
Rotation of contingents	1,430,000	1,302,648	707	1,303,355
Reimbursement for use of contingent owned equipment	695,000	1,217,954	567,045	1,784,999
Rations	2,760,000	2,291,421	59,337	2,350,758
Welfare	240,000	226,857	19	226,876
Standard troop costs	17,596,000	16,413,431	–	16,413,431
Compensation claims	209,500	4,639	395,361	400,000
CIVILIAN PERSONNEL				
Salaries and allowances	8,043,000	7,053,241	106,150	7,159,391
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	2,825,000	2,238,782	55,988	2,294,770
VEHICLE OPERATIONS				
Acquisition of vehicles	1,062,000	1,172,039	17,513	1,189,552
Maintenance and operations	3,170,000	2,218,085	764,677	2,982,762
Workshop equipment	145,000	123,811	29,242	153,053
COMMUNICATIONS				
Communications, test and workshop equipment	560,000	413,072	1,021	414,093
Parts, maintenance and repairs	205,000	192,096	74,845	266,941
Commercial communications	25,000	29,953	–	29,953
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	680,500	795,111	444,968	1,240,079
Parts, maintenance and repairs	260,000	183,641	13,926	197,567
SUPPLIES AND SERVICES	1,336,000	1,101,282	162,641	1,263,923
FREIGHT	145,000	102,498	8,077	110,575
PROGRAMME SUPPORT COST	581,000	581,000	–	581,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	130,000	130,000	–	130,000
TOTAL	42,768,000	38,429,179	2,701,517	41,130,696

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Expenditure for the period 1 December 1992 to 30 November 1993 as at 31 December 1993

(United States dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY CONTINGENTS				
Travel and allowances	*617,000*	*604,179*	*5,292*	*609,471*
Rotation of contingents	1,264,000	556,115	461,799	1,017,914
Reimbursement for use of contingent owned equipment	566,000	288,190	277,810	566,000
Rations	2,150,000	1,523,796	640,902	2,164,698
Welfare	213,000	149,666	54,395	204,061
Standard troop costs	15,058,000	14,762,918	126,082	14,889,000
Compensation claims	300,000	–	300,000	300,000
CIVILIAN PERSONNEL				
Salaries and allowances	6,105,000	5,485,198	414,536	5,899,734
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	1,968,000	921,913	1,004,755	1,926,668
VEHICLE OPERATIONS				
Acquisition of vehicles	676,000	200,953	52,842	253,795
Maintenance and operations	2,438,000	1,257,508	999,006	2,256,514
Workshop equipment	131,000	125,229	23,829	149,058
COMMUNICATIONS				
Communications, test and workshop equipment	530,000	124,317	19,675	143,992
Parts, maintenance and repairs	222,000	70,282	114,833	185,115
Commercial communications	35,000	33,511	8,500	42,011
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	1,074,000	591,355	190,896	782,251
Parts, maintenance and repairs	268,000	81,253	82,086	163,339
SUPPLIES AND SERVICES	1,339,000	770,991	419,991	1,190,982
FREIGHT	145,000	64,944	80,052	144,996
PROGRAMME SUPPORT COST	485,000	485,000	–	485,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	120,000	120,000	–	120,000
TOTAL	35,704,000	28,217,318	5,277,281	33,494,599

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Expenditure for the period 1 December 1993 to 31 May 1994 as at 31 December 1993

(United States dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY CONTINGENTS				
Travel and allowances	187,000	24,399	–	24,399
Rotation of contingents	518,000	4,609	127,772	132,381
Reimbursement for use of contingent owned equipment	154,000	–	–	–
Rations	693,000	2,235	353,735	355,970
Welfare	66,000	3,910	–	3,910
Standard troop costs	4,569,000	–	1,251,906	1,251,906
Compensation claims	100,000	–	–	–
CIVILIAN PERSONNEL				
Salaries and allowances	1,957,000	694,485	12,420	706,905
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	563,000	61,728	46,713	108,441
VEHICLE OPERATIONS				
Acquisition of vehicles	57,000	–	–	–
Maintenance and operations	687,000	–	1,629	1,629
Workshop equipment	42,000	–	–	–
COMMUNICATIONS				
Communications, test and workshop equipment	125,000	–	37,536	37,536
Parts, maintenance and repairs	78,000	326	4,583	4,909
Commercial communications	11,000	193	–	193
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	201,000	–	–	–
Parts, maintenance and repairs	107,000	137	–	137
SUPPLIES AND SERVICES	395,000	2,103	12,387	14,490
FREIGHT	53,000	–	–	–
PROGRAMME SUPPORT COST	274,000	34,300	–	34,300
INTEGRATED MANAGEMENT INFORMATION SYSTEM	40,000	20,000	–	20,000
TOTAL	10,877,000	848,425	1,848,681	2,697,106

Schedule 20.4

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period Prior to 30 Nov 91	1 Dec 91 to 30 Nov 92	1 Dec 92 to 30 Nov 93	Total Outstanding
AFGHANISTAN	1,287	178	–	769	348	348	1,465
ALBANIA	27,428	356	–	26,392	697	695	27,784
ALGERIA	5,429	5,699	11,128	–	–	–	–
ANDORRA	–	1,329	–	–	–	1,329	1,329
ANGOLA	560	178	–	42	348	348	738
ANTIGUA AND BARBUDA	170	178	348	–	–	–	–
ARGENTINA	19,341	20,304	19,326	–	–	20,319	20,319
ARMENIA	10,346	4,631	–	–	6,122	8,855	14,977
AUSTRALIA	256,180	268,940	525,120	–	–	–	–
AUSTRIA	127,240	133,579	260,819	–	–	–	–
AZERBAIJAN	17,508	7,837	1,106	–	9,255	14,984	24,239
BAHAMAS	679	713	1,392	–	–	–	–
BAHRAIN	1,020	1,068	2,088	–	–	–	–
BANGLADESH	310	178	310	–	–	178	178
BARBADOS	620	356	976	–	–	–	–
BELARUS	309,436	85,491	–	124,131	108,783	162,013	394,927
BELGIUM	179,834	188,792	368,626	–	–	–	–
BELIZE	518	178	518	–	–	178	178
BENIN	13,674	178	–	13,156	348	348	13,852
BHUTAN	170	178	170	–	–	178	178
BOLIVIA	19,760	356	–	18,724	697	695	20,116
BOSNIA AND HERZEGOVINA	2,726	1,425	–	–	1,465	2,686	4,151
BOTSWANA	170	178	348	–	–	–	–
BRAZIL	163,665	56,638	109,711	–	–	110,592	110,592
BRUNEI DARUSSALAM	1,020	1,068	2,088	–	–	–	–
BULGARIA	4,426	4,631	4,411	–	–	4,646	4,646
BURKINA FASO	5,691	178	4,995	178	348	348	874
BURUNDI	13,674	178	–	13,156	348	348	13,852
CAMBODIA	27,728	356	–	26,692	697	695	28,084
CAMEROON	1,036	356	–	–	697	695	1,392
CANADA	527,628	553,911	1,081,539	–	–	–	–
CAPE VERDE	1,643	178	–	1,125	348	348	1,821
CENTRAL AFRICAN REPUBLIC	25,937	178	–	25,419	348	348	26,115

Schedule 20.4
(Continued)

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period			Total Outstanding
				Prior to 30 Nov 91	1 Dec 91 to 30 Nov 92	1 Dec 92 to 30 Nov 93	
CHAD	2,868	178	–	2,350	348	348	3,046
CHILE	8,294	2,850	11,144	–	–	–	–
CHINA	163,931	173,202	337,133	–	–	–	–
COLOMBIA	4,411	4,631	9,042	–	–	–	–
COMOROS	10,273	178	–	9,755	348	348	10,451
CONGO	27,728	356	–	26,692	697	695	28,084
COSTA RICA	2,610	356	–	1,504	767	695	2,966
COTE D 'IVOIRE	2,088	713	–	14	1,395	1,392	2,801
CROATIA	8,859	4,631	–	–	4,761	8,729	13,490
CUBA	35,394	3,207	6,800	19,262	6,278	6,261	31,801
CYPRUS	679	713	1,392	–	–	–	–
CZECHOSLOVAKIA	15	–	–	–	15	–	15
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	3,101	1,781	–	–	1,404	3,478	4,882
DENMARK	110,276	115,770	226,046	–	–	–	–
DJIBOUTI	1,465	178	–	947	348	348	1,643
DOMINICA	518	178	–	–	348	348	696
DOMINICAN REPUBLIC	28,905	713	–	26,761	1,465	1,392	29,618
ECUADOR	3,084	1,068	1,721	–	343	2,088	2,431
EGYPT	6,887	2,494	9,381	–	–	–	–
EL SALVADOR	13,061	356	–	12,025	697	695	13,417
EQUATORIAL GUINEA	20,056	178	–	19,538	348	348	20,234
ERITREA	–	186	–	–	–	186	186
ESTONIA	7,360	2,494	–	534	4,450	4,870	9,854
ETHIOPIA	310	178	310	–	–	178	178
FIJI	620	356	976	–	–	–	–
FINLAND	96,703	101,520	198,223	–	–	–	–
FRANCE	1,277,392	1,349,628	2,627,020	–	–	–	–
GABON	679	713	1,297	–	–	95	95
GAMBIA	2,423	178	–	1,905	348	348	2,601
GEORGIA	11,911	7,480	–	–	5,494	13,897	19,391
GERMANY	1,515,019	1,590,489	3,105,508	–	–	–	–
GHANA	339	356	695	–	–	–	–

Schedule 20.4
(Continued)

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: Prior to 30 Nov 91	1 Dec 91 to 30 Nov 92	1 Dec 92 to 30 Nov 93	Total Outstanding
GREECE	11,876	12,467	24,343	–	–	–	–
GRENADA	518	178	696	–	–	–	–
GUATEMALA	14,242	713	–	12,168	1,395	1,392	14,955
GUINEA	1,090	178	–	572	348	348	1,268
GUINEA-BISSAU	1,312	178	–	794	348	348	1,490
GUYANA	620	356	976	–	–	–	–
HAITI	12,839	178	–	12,321	348	348	13,017
HONDURAS	1,839	356	1,836	–	–	360	360
HUNGARY	11,162	6,412	11,162	–	–	6,412	6,412
ICELAND	5,089	5,344	10,433	–	–	–	–
INDIA	22,325	12,824	35,149	–	–	–	–
INDONESIA	5,429	5,699	11,128	–	–	–	–
IRAN (ISLAMIC REPUBLIC OF)	627,011	19,625	–	539,940	53,140	53,556	646,636
IRAQ	182,478	4,631	–	169,071	8,996	9,042	187,109
IRELAND	30,538	32,058	62,596	–	–	–	–
ISRAEL	6,458	15,995	22,453	–	–	–	–
ITALY	727,821	764,076	1,491,897	–	–	–	–
JAMAICA	1,036	356	–	–	697	695	1,392
JAPAN	4,724,587	2,217,421	6,942,008	–	–	–	–
JORDAN	620	356	976	–	–	–	–
KAZAKHSTAN	27,853	12,467	18,000	–	–	22,320	22,320
KENYA	5,721	356	6,077	–	–	–	–
KUWAIT	8,483	8,905	17,388	–	–	–	–
KYRGYZSTAN	4,775	2,137	–	–	2,826	4,086	6,912
LAO PEOPLE'S DEMOCRATIC REPUBLIC	170	178	–	–	–	348	348
LATVIA	13,664	4,631	–	991	8,262	9,042	18,295
LEBANON	2,183	356	1,844	–	–	695	695
LESOTHO	170	178	170	–	–	178	178
LIBERIA	20,582	356	–	19,546	697	695	20,938
LIBYAN ARAB JAMAHIRIYA	384,778	8,548	–	359,618	17,015	16,693	393,326
LIECHTENSTEIN	1,696	1,781	3,477	–	–	–	–
LITHUANIA	15,767	5,344	4,730	–	5,947	10,434	16,381

Schedule 20.4
(Continued)

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: Prior to 30 Nov 91	1 Dec 91 to 30 Nov 92	1 Dec 92 to 30 Nov 93	Total Outstanding
LUXEMBOURG	10,179	10,685	20,864	–	–	–	–
MADAGASCAR	339	356	695	–	–	–	–
MALAWI	893	178	–	375	348	348	1,071
MALAYSIA	4,072	4,275	8,347	–	–	–	–
MALDIVES	310	178	488	–	–	–	–
MALI	3,191	178	–	2,673	348	348	3,369
MALTA	339	356	339	–	–	356	356
MARSHALL ISLANDS	975	356	–	–	636	695	1,331
MAURITANIA	16,727	178	–	16,209	348	348	16,905
MAURITIUS	339	356	339	–	–	356	356
MEXICO	29,862	31,347	61,209	–	–	–	–
MICRONESIA (FEDERATED STATES OF)	975	356	1,331	–	–	–	–
MONACO	–	1,860	–	–	–	1,860	1,860
MONGOLIA	9,476	356	–	8,440	697	695	9,832
MOROCCO	1,863	1,068	1,020	–	–	1,911	1,911
MOZAMBIQUE	11,819	178	–	11,301	348	348	11,997
MYANMAR	170	178	348	–	–	–	–
NAMIBIA	170	178	348	–	–	–	–
NEPAL	170	178	348	–	–	–	–
NETHERLANDS	254,483	267,159	521,642	–	–	–	–
NEW ZEALAND	40,717	42,746	83,463	–	–	–	–
NICARAGUA	620	356	976	–	–	–	–
NIGER	4,348	178	–	3,830	348	348	4,526
NIGERIA	12,406	7,125	12,406	–	–	7,125	7,125
NORWAY	93,311	97,959	191,270	–	–	–	–
OMAN	1,020	1,068	1,020	–	–	1,068	1,068
PAKISTAN	2,035	2,137	4,172	–	–	–	–
PANAMA	26,719	713	11,576	13,069	1,395	1,392	15,856
PAPUA NEW GUINEA	327	178	–	–	157	348	505
PARAGUAY	35,320	713	–	33,176	1,465	1,392	36,033
PERU	56,461	2,137	–	50,243	4,183	4,172	58,598
PHILIPPINES	29,139	2,494	29,138	–	–	2,495	2,495

Schedule 20.4
(Continued)

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period Prior to 30 Nov 91	1 Dec 91 to 30 Nov 92	1 Dec 92 to 30 Nov 93	Total Outstanding
POLAND	15,949	16,742	15,949	–	–	16,742	16,742
PORTUGAL	6,787	7,125	13,912	–	–	–	–
QATAR	1,697	1,781	3,478	–	–	–	–
REPUBLIC OF KOREA	23,414	24,579	47,993	–	–	–	–
REPUBLIC OF MOLDOVA	11,937	5,344	–	–	7,064	10,217	17,281
ROMANIA	17,762	6,056	–	–	11,994	11,824	23,818
RUSSIAN FEDERATION	10,005,617	1,509,333	–	4,469,412	4,012,795	3,032,743	11,514,950
RWANDA	1,090	178	–	572	348	348	1,268
SAINT KITTS AND NEVIS	3,051	178	–	2,533	348	348	3,229
SAINT LUCIA	170	178	348	–	–	–	–
SAINT VINCENT AND THE GRENADINES	1,643	178	–	1,125	348	348	1,821
SAMOA	170	178	348	–	–	–	–
SAN MARINO	3,979	1,781	5,760	–	–	–	–
SAO TOME AND PRINCIPE	4,804	178	–	4,286	348	348	4,982
SAUDI ARABIA	139,906	34,197	139,906	–	–	34,197	34,197
SENEGAL	891	178	–	373	348	348	1,069
SEYCHELLES	912	178	–	394	348	348	1,090
SIERRA LEONE	17,063	178	–	16,545	348	348	17,241
SINGAPORE	4,072	4,275	8,347	–	–	–	–
SLOVENIA	6,133	3,207	9,340	–	–	–	–
SOLOMON ISLANDS	1,643	178	–	1,125	348	348	1,821
SOMALIA	2,333	178	–	1,815	348	348	2,511
SOUTH AFRICA	4,325,789	73,024	–	4,111,888	144,342	142,583	4,398,813
SPAIN	335,917	352,650	–	–	–	688,567	688,567
SRI LANKA	339	356	695	–	–	–	–
SUDAN	518	178	–	–	348	348	696
SURINAME	1,859	178	–	1,341	348	348	2,037
SWAZILAND	339	356	695	–	–	–	–
SWEDEN	188,318	197,698	386,016	–	–	–	–
SYRIAN ARAB REPUBLIC	54,839	1,425	–	50,692	2,790	2,782	56,264
TAJIKISTAN	3,980	1,781	–	–	2,355	3,406	5,761
THAILAND	3,734	3,918	7,652	–	–	–	–

Schedule 20.4
(Concluded)

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period Prior to 30 Nov 91	1 Dec 91 to 30 Nov 92	1 Dec 92 to 30 Nov 93	Total Outstanding
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	850	–	–	–	850	850
TOGO	1,090	178	–	572	348	348	1,268
TRINIDAD AND TOBAGO	5,184	1,781	–	–	3,487	3,478	6,965
TUNISIA	1,020	1,068	1,020	–	–	1,068	1,068
TURKEY	18,843	9,618	18,844	–	–	9,617	9,617
TURKMENISTAN	4,775	2,137	–	–	2,826	4,086	6,912
UGANDA	1,991	178	–	1,473	348	348	2,169
UKRAINE	1,181,366	333,058	–	470,189	413,862	630,373	1,514,424
UNITED ARAB EMIRATES	95,612	7,480	–	73,981	14,506	14,605	103,092
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1,068,752	1,129,189	2,197,941	–	–	–	–
UNITED REPUBLIC OF TANZANIA	518	178	–	–	348	348	696
UNITED STATES OF AMERICA	5,845,608	5,775,312	10,970,459	–	–	650,461	650,461
URUGUAY	9,938	1,425	–	5,791	2,790	2,782	11,363
UZBEKISTAN	20,691	9,261	–	–	12,244	17,708	29,952
VANUATU	1,465	178	–	947	348	348	1,643
VENEZUELA	29,567	17,455	13,761	–	–	33,261	33,261
VIET NAM	25,675	356	–	24,639	697	695	26,031
YEMEN	14,101	178	–	13,583	348	348	14,279
YUGOSLAVIA	60,712	4,849	–	23,360	29,569	12,632	65,561
ZAIRE	1,036	356	1,036	–	–	356	356
ZAMBIA	339	356	695	–	–	–	–
ZIMBABWE	170	178	348	–	–	–	–
TOTALS	36,232,730	17,873,238	32,394,928	10,902,045	4,937,884	5,871,111	21,711,040

Statement XXI

UNITED NATIONS INTERIM FORCE IN LEBANON a/

Income and expenditure for the period 1 February 1991 to 31 January 1994 as at 31 December 1993

(United States dollars)

	Mandate period 1 February 1991 to 31 January 1992	Mandate period 1 February 1992 to 31 January 1993	Mandate period 1 February 1993 to 31 January 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/				
Funded by assessed contributions	153,468,000	148,708,000	146,280,000	294,988,000
Interest income	4,020,427	2,502,616	1,877,613	4,380,229
Miscellaneous income	1,308,361	179,853	1,208,211	1,388,064
Total income	158,796,788	151,390,469	149,365,824	300,756,293
Expenditure (Schedules 21.1, 21.2, 21.3)	153,016,372	148,719,007	129,501,391	284,904,458
Excess of income over expenditure	5,780,416	2,671,462	19,864,433	15,851,835

Assets and liabilities as at 31 December 1993

		1993	1991
Assets			
Cash		45,618,450	67,166,632
Assessed contributions unpaid b/	(Schedule 21.4)	208,341,222	264,145,545
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A		19,565,240	19,565,240
Accounts receivable		1,127,685	935,549
Deferred charges		234,993	383,249
Total assets		274,887,590	352,196,215
Liabilities			
Accounts payable to member states		69,861,257	173,320,816
Accounts payable – other		2,340,169	1,737,251
Voluntary contributions held in suspense c/		9,812,874	6,562,927
Unliquidated obligations for the periods			
1 February 1991 to 31 January 1992	(Schedule 21.1)	8,383,532	10,713,230
1 February 1992 to 31 January 1993	(Schedule 21.2)	10,009,106	6,819,714
1 February 1993 to 31 January 1994	(Schedule 21.3)	28,038,494	34,277,463
Unliquidated obligations for prior periods		15,392,964	15,575,549
Due to United Nations General Fund		2,722,826	241,314
Total liabilities		146,561,222	249,248,264
Fund Balance			
Balance as at 1 January 1992		102,947,951	91,082,415
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		15,851,835	11,176,945
Savings arising from liquidation of obligations for prior periods		9,526,582	688,591
Balance as at 31 December 1993 d/		128,326,368	102,947,951
Total liabilities and fund balance		274,887,590	352,196,215

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a/ See note 2 (a) and 3.

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

d/ Includes $80,483,475 held in suspense account. See note 6.

The accompanying notes are an integral part of the financial statements.

Schedule 21.1

UNITED NATIONS INTERIM FORCE IN LEBANON

Expenditure for the period 1 February 1991 to 31 January 1992 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY CONTINGENTS				
Travel and allowances	3,120,000	3,095,876	–	3,095,876
Rotation of contingents	8,678,000	8,750,082	78,409	8,828,491
Reimbursement for use of contingent-owned equipment	660,000	286,336	373,664	660,000
Rations	8,039,000	8,016,713	249,003	8,265,716
Welfare	950,000	990,384	–	990,384
Standard troop costs	75,071,000	74,885,502	–	74,885,502
Compensation claims	1,000,000	15,957	984,043	1,000,000
CIVILIAN PERSONNEL				
Salaries and related costs	21,702,000	20,975,045	230,886	21,205,931
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	4,119,000	4,145,782	–	4,145,782
AIR OPERATIONS	4,800,000	127,500	4,672,500	4,800,000
VEHICLE OPERATIONS				
Acquisition of vehicles	4,666,000	4,913,419	–	4,913,419
Maintenance and operations	8,870,000	7,165,424	1,550,183	8,715,607
Workshop equipment	150,000	55,822	–	55,822
COMMUNICATIONS				
Communications, test and workshop equipment	750,000	768,626	15,061	783,687
Parts, maintenance and repairs	662,000	669,238	51,989	721,227
Commercial communications	250,000	270,251	863	271,114
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	1,719,000	1,824,558	–	1,824,558
Parts, maintenance and repairs	909,000	883,830	84,947	968,777
SUPPLIES AND SERVICES	3,798,000	3,695,620	91,684	3,787,304
FREIGHT	607,000	648,875	300	649,175
PEACEKEEPING SUPPORT COSTS	1,960,000	1,960,000	–	1,960,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	488,000	488,000	–	488,000
TOTAL	152,968,000	144,632,840	8,383,532	153,016,372

UNITED NATIONS INTERIM FORCE IN LEBANON

Expenditure for the period 1 February 1992 to 31 January 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	400,000	2,004	1,627	3,631
MILITARY CONTINGENTS				
Travel and allowances	2,448,000	2,844,124	–	2,844,124
Rotation of contingents	7,680,000	7,603,643	68,616	7,672,259
Reimbursement for use of contingent–owned equipment	550,000	550,000	–	550,000
Rations	8,039,000	7,861,398	177,516	8,038,914
Welfare	936,000	933,997	2,280	936,277
Standard troop costs	73,968,000	73,757,663	210,337	73,968,000
Compensation claims	1,000,000	–	1,000,000	1,000,000
CIVILIAN PERSONNEL				
Salaries and related costs	22,102,000	21,633,664	438,618	22,072,282
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	3,907,000	3,591,767	300,578	3,892,345
AIR OPERATIONS	4,800,000	121,420	4,654,542	4,775,962
VEHICLE OPERATIONS				
Acquisition of vehicles	4,142,000	3,542,425	434,704	3,977,129
Maintenance and operations	7,501,000	5,820,956	1,934,084	7,755,040
Workshop equipment	195,000	173,358	15,553	188,911
COMMUNICATIONS				
Communications, test and workshop equipment	729,000	696,877	4,957	701,834
Parts, maintenance and repairs	632,000	542,550	79,607	622,157
Commercial communications	217,000	219,933	2,583	222,516
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	1,980,000	1,740,066	241,200	1,981,266
Parts, maintenance and repairs	1,020,000	930,399	119,994	1,050,393
SUPPLIES AND SERVICES	3,498,000	3,271,458	268,303	3,539,761
FREIGHT	831,000	739,599	54,007	793,606
PEACEKEEPING SUPPORT COSTS	1,658,600	1,658,600	–	1,658,600
INTEGRATED MANAGEMENT INFORMATION SYSTEM	474,000	474,000	–	474,000
TOTAL	148,707,600	138,709,901	10,009,106	148,719,007

Schedule 21.3

UNITED NATIONS INTERIM FORCE IN LEBANON

Expenditure for the period 1 February 1993 to 31 January 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	400,000	–	–	–
MILITARY CONTINGENTS				
Travel and allowances	2,562,000	2,749,215	4,137	2,753,352
Rotation of contingents	7,069,000	5,452,756	664,957	6,117,713
Reimbursement for use of contingent-owned equipment	1,201,000	410,158	790,842	1,201,000
Rations	8,273,000	3,289,511	4,083,354	7,372,865
Welfare	875,000	612,[illegible]7	20,250	632,357
Standard troop costs	69,160,000	57,479,665	11,680,335	69,160,000
Compensation claims	1,000,000	–	1,000,000	1,000,000
CIVILIAN PERSONNEL				
Salaries and related costs	23,288,000	19,230,646	763,621	19,994,267
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	5,381,000	1,422,383	771,489	2,193,872
AIR OPERATIONS	3,002,000	108,923	2,372,077	2,481,000
VEHICLE OPERATIONS				
Acquisition of vehicles	4,477,000	1,054,247	638,701	1,692,948
Maintenance and operations	7,463,000	3,504,228	3,102,837	6,607,065
Workshop equipment	383,000	59,252	55,418	114,670
COMMUNICATIONS				
Communications, test and workshop equipment	871,000	219,207	38,140	257,347
Parts, maintenance and repairs	664,000	174,176	234,472	408,648
Commercial communications	305,000	218,817	57,461	276,278
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	1,683,000	787,024	250,540	1,037,564
Parts, maintenance and repairs	1,280,000	394,408	469,181	863,589
SUPPLIES AND SERVICES	3,404,000	2,135,139	754,665	2,889,804
FREIGHT	600,000	272,035	286,017	558,052
PEACEKEEPING SUPPORT COSTS	1,668,000	1,529,000	–	1,529,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	360,000	360,000	–	360,000
TOTAL	145,349,000	101,462,897	28,038,494	129,501,391

Schedule 21.4

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections In 1993	Contributions outstanding for the period				Total Outstanding
				19 Mar 78 to 31 Jan 91	1 Feb 91 to 31 Jan 92	1 Feb 92 to 31 Jan 93	1 Feb 93 to 31 Jan 94	
AFGHANISTAN	4,175	1,455	–	1,229	1,506	1,440	1,455	5,630
ALBANIA	37,434	2,909	–	31,538	3,014	2,882	2,909	40,343
ALGERIA	–	46,546	46,546	–	–	–	–	–
ANDORRA	–	7,250	–	–	–	–	7,250	7,250
ANGOLA	7,121	1,455	–	4,175	1,506	1,440	1,455	8,576
ANTIGUA AND BARBUDA	–	1,455	1,455	–	–	–	–	–
ARGENTINA	78,278	165,823	78,278	–	–	–	165,823	165,823
ARMENIA	31,322	37,820	–	–	2,475	28,847	37,820	69,142
AUSTRALIA	–	2,196,436	2,196,436	–	–	–	–	–
AUSTRIA	–	1,090,945	1,090,945	–	–	–	–	–
AZERBAIJAN	53,007	64,002	4,766	–	–	48,241	64,002	112,243
BAHAMAS	11,792	5,819	17,611	–	–	–	–	–
BAHRAIN	–	8,727	8,727	–	–	–	–	–
BANGLADESH	2,192	1,455	2,173	–	–	19	1,455	1,474
BARBADOS	1,374	2,909	2,844	–	–	–	1,439	1,439
BELARUS	3,138,147	698,205	–	2,194,257	497,245	446,645	698,205	3,836,352
BELGIUM	727,841	1,541,871	2,269,712	–	–	–	–	–
BELIZE	6,465	1,455	–	3,519	1,506	1,440	1,455	7,920
BENIN	20,832	1,455	–	17,886	1,506	1,440	1,455	22,287
BHUTAN	686	1,455	–	–	–	686	1,455	2,141
BOLIVIA	42,434	2,909	–	36,538	3,014	2,882	2,909	45,343
BOSNIA AND HERZEGOVINA	7,700	11,636	–	–	592	7,108	11,636	19,336
BOTSWANA	686	1,455	2,141	–	–	–	–	–
BRAZIL	895,052	462,561	895,052	–	–	–	462,561	462,561
BRUNEI DARUSSALAM	4,119	8,727	12,846	–	–	–	–	–
BULGARIA	485,801	37,820	–	403,137	45,204	37,460	37,820	523,621
BURKINA FASO	19,196	1,455	–	16,250	1,506	1,440	1,455	20,651
BURUNDI	20,832	1,455	–	17,886	1,506	1,440	1,455	22,287
CAMBODIA	42,434	2,909	–	36,538	3,014	2,882	2,909	45,343
CAMEROON	2,882	2,909	–	–	–	2,882	2,909	5,791
CANADA	–	4,523,787	4,523,787	–	–	–	–	–
CAPE VERDE	5,884	1,455	–	2,938	1,506	1,440	1,455	7,339
CENTRAL AFRICAN REPUBLIC	34,353	1,455	–	31,407	1,506	1,440	1,455	35,808
CHAD	10,524	1,455	–	7,578	1,506	1,440	1,455	11,979
CHILE	47,160	23,274	12,054	–	12,054	23,052	23,274	58,380

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993 a/	Collections in 1993	Contributions outstanding for the period 19 Mar 78 to 31 Jan 91	1 Feb 91 to 31 Jan 92	1 Feb 92 to 31 Jan 93	1 Feb 93 to 31 Jan 94	Total Outstanding
CHINA	–	1,414,543	1,206,508	–	–	–	208,035	208,035
COLOMBIA	–	37,820	19,109	–	–	–	18,711	18,711
COMOROS	20,832	1,455	–	17,886	1,506	1,440	1,455	22,287
CONGO	42,434	2,909	–	36,538	3,014	2,882	2,909	45,343
COSTA RICA	35,901	2,909	–	26,991	6,028	2,882	2,909	38,810
COTE D'IVOIRE	20,660	5,819	–	8,868	6,028	5,764	5,819	26,479
CROATIA	25,030	37,820	–	–	1,925	23,105	37,820	62,850
CUBA	218,127	26,183	27,200	137,872	27,122	25,933	26,183	217,110
CYPRUS	2,747	5,819	8,566	–	–	–	–	–
CZECHOSLOVAKIA	4,120,213	–	–	2,333,288	994,493	792,432	–	4,120,213
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	6,866	14,546	–	–	–	6,866	14,546	21,412
DENMARK	–	945,486	945,486	–	–	–	–	–
DJIBOUTI	17,599	1,455	–	14,653	1,506	1,440	1,455	19,054
DOMINICA	1,440	1,455	–	–	–	1,440	1,455	2,895
DOMINICAN REPUBLIC	112,114	5,819	–	97,310	9,040	5,764	5,819	117,933
ECUADOR	6,936	8,727	2,817	–	–	4,119	8,727	12,846
EGYPT	9,612	20,364	29,976	–	–	–	–	–
EL SALVADOR	41,407	2,909	–	35,511	3,014	2,882	2,909	44,316
EQUATORIAL GUINEA	38,066	1,455	–	35,120	1,506	1,440	1,455	39,521
ERITREA	–	967	–	–	–	–	967	967
ESTONIA	24,280	20,364	–	186	3,924	20,170	20,364	44,644
ETHIOPIA	754	1,455	2,209	–	–	–	–	–
FIJI	1,374	2,909	2,844	–	–	–	1,439	1,439
FINLAND	–	829,119	829,119	–	–	–	–	–
FRANCE	–	11,022,408	11,022,408	–	–	–	–	–
GABON	2,747	5,819	–	–	–	2,747	5,819	8,566
GAMBIA	38,066	1,455	–	35,120	1,506	1,440	1,455	39,521
GEORGIA	30,270	61,093	–	–	2,221	28,049	61,093	91,363
GERMANY	15,854,003	12,989,524	14,389,524	–	–	1,464,479	12,989,524	14,454,003
GHANA	1,374	2,909	4,283	–	–	–	–	–
GREECE	48,064	101,821	99,511	–	–	–	50,374	50,374
GRENADA	1,440	1,455	2,895	–	–	–	–	–
GUATEMALA	53,944	5,819	–	42,152	6,028	5,764	5,819	59,763
GUINEA	15,117	1,455	–	12,171	1,506	1,440	1,455	16,572

Schedule 21.4
(continued)

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections In 1993	Contributions outstanding for the period: 19 Mar 78 to 31 Jan 91	1 Feb 91 to 31 Jan 92	1 Feb 92 to 31 Jan 93	1 Feb 93 to 31 Jan 94	Total Outstanding
GUINEA-BISSAU	4,362	1,455	–	1,416	1,506	1,440	1,455	5,817
GUYANA	1,374	2,909	2,844	–	–	–	1,439	1,439
HAITI	20,013	1,455	–	17,067	1,506	1,440	1,455	21,468
HONDURAS	14,113	2,909	–	8,217	3,014	2,882	2,909	17,022
HUNGARY	700,404	52,366	52,366	532,883	63,288	51,867	52,366	700,404
ICELAND	–	43,638	43,638	–	–	–	–	–
INDIA	49,438	104,730	154,168	–	–	–	–	–
INDONESIA	85,104	46,546	–	–	38,998	46,106	46,546	131,650
IRAN (ISLAMIC REPUBLIC OF)	2,628,412	192,425	–	2,167,004	207,944	221,880	224,009	2,820,837
IRAQ	494,359	37,820	–	420,735	36,164	37,460	37,820	532,179
IRELAND	–	261,826	261,826	–	–	–	–	–
ISRAEL	–	98,495	98,495	–	–	–	–	–
ITALY	2,945,698	6,240,209	9,185,907	–	–	–	–	–
JAMAICA	3,115	2,909	–	–	233	2,882	2,909	6,024
JAPAN	14,808,088	18,109,694	32,917,782	–	–	–	–	–
JORDAN	–	2,909	2,909	–	–	–	–	–
KAZAKHSTAN	84,329	101,821	76,231	–	–	8,098	101,821	109,919
KENYA	28,134	2,909	8,062	14,176	3,014	2,882	2,909	22,981
KUWAIT	–	72,729	72,729	–	–	–	–	–
KYRGYZSTAN	14,456	17,456	–	–	1,142	13,314	17,456	31,912
LAO PEOPLE'S DEMOCRATIC REPUBLIC	–	1,455	–	–	–	–	1,455	1,455
LATVIA	45,091	37,820	–	345	7,286	37,460	37,820	82,911
LEBANON	7,313	2,909	7,313	–	–	–	2,909	2,909
LESOTHO	686	1,455	686	–	–	–	1,455	1,455
LIBERIA	42,434	2,909	–	36,538	3,014	2,882	2,909	45,343
LIBYAN ARAB JAMAHIRIYA	1,043,742	69,820	–	890,203	84,382	69,157	69,820	1,113,562
LIECHTENSTEIN	–	14,545	14,545	–	–	–	–	–
LITHUANIA	52,028	43,639	–	398	8,406	43,224	43,639	95,667
LUXEMBOURG	–	87,275	87,275	–	–	–	–	–
MADAGASCAR	12,161	2,909	–	6,265	3,014	2,882	2,909	15,070
MALAWI	11,779	1,455	–	6,833	1,506	1,440	1,455	13,234
MALAYSIA	–	34,911	34,911	–	–	–	–	–
MALDIVES	11,022	1,455	–	8,076	1,506	1,440	1,455	12,477
MALI	14,900	1,455	–	11,954	1,506	1,440	1,455	16,355
MALTA	–	2,909	2,909	–	–	–	–	–

Schedule 21.4
(continued)

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections In 1993	Contributions outstanding for the period: 19 Mar 78 to 31 Jan 91	1 Feb 91 to 31 Jan 92	1 Feb 92 to 31 Jan 93	1 Feb 93 to 31 Jan 94	Total Outstanding
MARSHALL ISLANDS	2,882	2,909	–	–	–	2,882	2,909	5,791
MAURITANIA	38,066	1,455	–	35,120	1,506	1,440	1,455	39,521
MAURITIUS	–	2,909	1,470	–	–	–	1,439	1,439
MEXICO	–	256,008	256,008	–	–	–	–	–
MICRONESIA (FEDERATED STATES OF)	1,374	2,909	4,283	–	–	–	–	–
MONACO	–	9,665	–	–	–	–	9,665	9,665
MONGOLIA	36,599	2,909	–	30,703	3,014	2,882	2,909	39,508
MOROCCO	8,643	8,727	–	–	–	8,643	8,727	17,370
MOZAMBIQUE	22,897	1,455	–	19,951	1,506	1,440	1,455	24,352
MYANMAR	686	1,455	1,421	–	–	–	720	720
NAMIBIA	–	1,455	1,455	–	–	–	–	–
NEPAL	–	1,455	1,455	–	–	–	–	–
NETHERLANDS	–	2,181,891	2,181,891	–	–	–	–	–
NEW ZEALAND	–	349,102	349,102	–	–	–	–	–
NICARAGUA	1,374	2,909	2,844	–	–	–	1,439	1,439
NIGER	10,404	1,455	–	7,458	1,506	1,440	1,455	11,859
NIGERIA	57,631	58,183	87,029	–	–	–	28,785	28,785
NORWAY	–	800,027	800,027	–	–	–	–	–
OMAN	–	8,727	8,727	–	–	–	–	–
PAKISTAN	–	17,456	17,456	–	–	–	–	–
PANAMA	58,971	5,819	20,600	26,579	6,028	5,764	5,819	44,190
PAPUA NEW GUINEA	706	1,455	–	–	–	706	1,455	2,161
PARAGUAY	71,568	5,819	–	56,764	9,040	5,764	5,819	77,387
PERU	247,952	17,456	–	212,580	18,082	17,290	17,456	265,408
PHILIPPINES	154,696	20,364	172,386	–	–	–	2,674	2,674
POLAND	10,961,841	136,731	–	10,657,641	168,765	135,434	136,731	11,098,572
PORTUGAL	27,465	58,183	85,648	–	–	–	–	–
QATAR	51,782	14,546	14,216	8,090	15,068	14,408	14,546	52,112
REPUBLIC OF KOREA	94,756	200,735	295,491	–	–	–	–	–
REPUBLIC OF MOLDOVA	36,141	43,639	–	–	2,855	33,286	43,639	79,780
ROMANIA	48,985	49,457	–	–	–	48,985	49,457	98,442
RUSSIAN FEDERATION b/	100,956,907	12,326,726	–	66,192,743	18,281,751	16,482,413	12,326,726	113,283,633
RWANDA	3,654	1,455	–	708	1,506	1,440	1,455	5,109
SAINT KITTS AND NEVIS	13,061	1,455	–	10,115	1,506	1,440	1,455	14,516
SAINT LUCIA	686	1,455	2,141	–	–	–	–	–

Schedule 21.4
(continued)

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993 a/	Collections in 1993	Contributions outstanding for the period: 19 Mar 78 to 31 Jan 91	1 Feb 91 to 31 Jan 92	1 Feb 92 to 31 Jan 93	1 Feb 93 to 31 Jan 94	Total Outstanding
SAINT VINCENT AND THE GRENADINES	9,698	1,455	–	6,752	1,506	1,440	1,455	11,153
SAMOA	686	1,455	2,141	–	–	–	–	–
SAN MARINO	12,047	14,545	26,592	–	–	–	–	–
SAO TOME AND PRINCIPE	19,365	1,455	–	16,419	1,506	1,440	1,455	20,820
SAUDI ARABIA	131,835	279,283	272,948	–	–	–	138,170	138,170
SENEGAL	4,343	1,455	–	1,397	1,506	1,440	1,455	5,798
SEYCHELLES	3,654	1,455	–	708	1,506	1,440	1,455	5,109
SIERRA LEONE	36,458	1,455	–	33,512	1,506	1,440	1,455	37,913
SINGAPORE	–	34,911	34,911	–	–	–	–	–
SLOVENIA	17,329	26,183	43,512	–	–	–	–	–
SOLOMON ISLANDS	5,884	1,455	–	2,938	1,506	1,440	1,455	7,339
SOMALIA	9,878	1,455	–	6,932	1,506	1,440	1,455	11,333
SOUTH AFRICA	9,072,370	596,385	–	7,803,585	678,063	590,722	596,385	9,668,755
SPAIN	1,359,552	2,880,097	1,359,552	–	–	–	2,880,097	2,880,097
SRI LANKA	–	2,909	1,470	–	–	–	1,439	1,439
SUDAN	13,876	1,455	–	10,930	1,506	1,440	1,455	15,331
SURINAME	11,099	1,455	–	8,153	1,506	1,440	1,455	12,554
SWAZILAND	1,374	2,909	4,283	–	–	–	–	–
SWEDEN	15	1,614,599	1,614,614	–	–	–	–	–
SYRIAN ARAB REPUBLIC	143,114	11,636	–	119,533	12,054	11,527	11,636	154,750
TAJIKISTAN	12,047	14,546	–	–	952	11,095	14,546	26,593
THAILAND	15,106	32,000	47,106	–	–	–	–	–
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	4,350	–	–	–	–	4,350	4,350
TOGO	2,126	1,455	–	–	686	1,440	1,455	3,581
TRINIDAD AND TOBAGO	61,801	14,546	–	32,325	15,068	14,408	14,546	76,347
TUNISIA	4,119	8,727	8,727	–	–	–	4,119	4,119
TURKEY	44,849	78,549	84,538	–	–	–	38,860	38,860
TURKMENISTAN	14,456	17,456	–	–	1,142	13,314	17,456	31,912
UGANDA	7,827	1,455	–	4,881	1,506	1,440	1,455	9,282
UKRAINE	9,870,209	2,720,089	–	6,286,571	1,883,510	1,700,128	2,720,089	12,590,298
UNITED ARAB EMIRATES	354,027	61,093	–	236,255	57,260	60,512	61,093	415,120
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	–	9,222,081	9,222,081	–	–	–	–	–
UNITED REPUBLIC OF TANZANIA	1,440	1,455	–	–	–	1,440	1,455	2,895

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections In 1993	Contributions outstanding for the period: 19 Mar 78 to 31 Jan 91	1 Feb 91 to 31 Jan 92	1 Feb 92 to 31 Jan 93	1 Feb 93 to 31 Jan 94	Total Outstanding
UNITED STATES OF AMERICA	43,622,566	46,967,121	65,682,241	-	-	-	24,907,446	24,907,446
URUGUAY	23,647	11,636	-	66	12,054	11,527	11,636	35,283
UZBEKISTAN	62,644	75,639	-	-	4,949	57,695	75,639	138,283
VANUATU	16,406	1,455	-	13,460	1,506	1,440	1,455	17,861
VENEZUELA	111,162	142,550	-	-	-	111,162	142,550	253,712
VIET NAM	78,120	2,909	-	72,224	3,014	2,882	2,909	81,029
YEMEN	38,718	1,455	-	35,772	1,506	1,440	1,455	40,173
YUGOSLAVIA c/	310,520	42,196	-	46,513	136,630	121,027	46,546	352,716
ZAIRE	2,882	2,909	4,352	-	-	-	1,439	1,439
ZAMBIA	4,389	2,909	-	-	1,507	2,882	2,909	7,298
ZIMBABWE	6,748	1,455	6,748	-	-	-	1,455	1,455
TOTAL	228,081,808	145,761,304	165,501,890	101,760,030	23,457,057	23,063,898	60,060,237	208,341,222

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a/ Covers mandate period from 1 February 1993 to 31 January 1994.

b/ The unpaid balance of the Russian Federation reflects a reduction to the extent of assessments made on Armenia, Azerbaijan, Estonia, Georgia, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, the Republic of Moldova, Tajikistan, Turkmenistan and Uzbekistan.

c/ The unpaid balance of Yugoslavia reflects a reduction to the extent of assessments made on Bosnia and Herzegovina, Croatia and Slovenia.

Statement XXII

UNITED NATIONS ANGOLA VERIFICATION MISSION a/

Income and expenditure for the period 1 January 1992 to 31 March 1994 as at 31 December 1993

(United States dollars)

	Mandate period 1 January 1992 to 31 October 1992	Mandate period 1 November 1992 to 30 April 1993	Mandate period 1 May 1993 to 15 September 1993	Mandate period 16 September 1993 to 31 March 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/					
Funded by assessed contributions	59,137,120	25,516,800	9,830,950	11,978,800	106,463,670
Voluntary contributions c/	–	–	–	53,163	53,163
Interest income	319,692	98,409	25,468	77,771	521,340
Miscellaneous income	32,334	3,864	91,347	12,663	140,208
Total income	59,489,146	25,619,073	9,947,765	12,122,397	107,178,381
Expenditure (Schedules 22.1, 22.2, 22.3 and 22.4)	59,393,303	26,105,008	8,677,330	9,446,158	103,621,799
Excess of income over expenditure	95,843	(485,935)	1,270,435	2,676,239	3,556,582

Statement XXII (concluded)

UNITED NATIONS ANGOLA VERIFICATION MISSION a/

Assets and liabilities as at 31 December 1993

(United States dollars)

		1993	1991
Assets			
Cash		8,129,137	8,260,352
Assessed contributions unpaid b/ d/	(Schedule 22.5)	39,922,604	14,937,274
Accounts receivable		1,091,804	687,944
Deferred charges		908,355	227,004
Total assets		50,051,900	24,112,574
Liabilities			
Accounts payable to member states		380,300	792,201
Accounts payable – other		477,731	124,860
Deferred credits		53,967	–
Unliquidated obligations for the periods			
1 January 1992 to 31 October 1992	(Schedule 22.1)	1,159,299	–
1 November 1992 to 30 April 1993	(Schedule 22.2)	746,559	–
1 May 1993 to 15 September 1993	(Schedule 22.3)	902,420	–
16 September 1993 to 31 March 1994	(Schedule 22.4)	3,594,967	–
Unliquidated obligations for prior periods		1,261,832	9,975,316
Due to United Nations General Fund		584,463	11,499,509
Due to United Nations Peace-keeping Reserve Fund		19,000,000	–
Due to United Nations Transition Assistance Group		18,000,000	–
Total liabilities		46,161,538	22,391,886
Fund Balance			
Balance as at 1 January 1992		1,720,688	1,000,388
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		3,556,582	2,141,958
Savings arising from liquidation of obligations for prior periods		209,305	–
Less: Credits to member states		1,596,213	1,421,658
Balance as at 31 December 1993		3,890,362	1,720,688
Total liabilities and fund balance		50,051,900	24,112,574

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a/ See note 2 (a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Represents voluntary contribution from Germany.

d/ $ 6,218,669 pertains to assessments in accordance with General Assembly decision 48/465 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 22.1

UNITED NATIONS ANGOLA VERIFICATION MISSION

Expenditure for the period 1 January 1992 to 31 October 1992 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	10,567,000	10,095,956	511,779	10,607,735
MILITARY CONTINGENTS				
Compensation claims	200,000	2,688	197,312	200,000
CIVILIAN POLICE MONITORS				
Travel and allowances	3,260,700	2,930,171	323,469	3,253,640
CIVILIAN PERSONNEL				
Salaries and related costs	13,988,620	14,407,019	5,102	14,412,121
CIVILIAN ELECTORAL OBSERVERS				
Travel and allowances	905,300	895,099	18,779	913,878
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	5,785,000	5,584,280	–	5,584,280
AIR OPERATIONS	16,238,600	16,238,468	–	16,238,468
VEHICLE OPERATIONS				
Acquisition of vehicles	1,349,100	1,341,418	–	1,341,418
Rental of vehicles	479,500	479,463	–	479,463
Maintenance and operations	1,066,100	1,063,247	–	1,063,247
Workshop equipment	59,200	59,188	–	59,188
COMMUNICATIONS				
Communications, test and workshop equipment	562,500	562,402	–	562,402
Parts, maintenance and repairs	308,100	242,378	60,711	303,089
Commercial communications	339,300	340,618	–	340,618
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	448,000	438,027	–	438,027
Parts, maintenance and repairs	19,100	41,387	–	41,387
SUPPLIES AND SERVICES	1,800,700	1,763,538	42,147	1,805,685
FREIGHT	397,800	386,157	–	386,157
PEACEKEEPING SUPPORT COSTS	1,272,500	1,272,500	–	1,272,500
INTEGRATED MANAGEMENT INFORMATION SYSTEM	90,000	90,000	–	90,000
TOTAL	59,137,120	58,234,004	1,159,299	59,393,303

UNITED NATIONS ANGOLA VERIFICATION MISSION

Expenditure for the period 1 November 1992 to 30 April 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	3,710,000	3,676,188	33,375	3,709,563
MILITARY CONTINGENTS				
Compensation claims	100,000	–	100,000	100,000
CIVILIAN POLICE MONITORS				
Travel and allowances	1,009,500	749,987	129,850	879,837
CIVILIAN PERSONNEL				
Salaries and related costs	8,566,200	8,530,468	71,065	8,601,533
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	2,463,100	2,357,933	104,906	2,462,839
AIR OPERATIONS	7,689,300	7,631,047	58,200	7,689,247
VEHICLE OPERATIONS				
Maintenance and operations	289,700	225,510	64,033	289,543
COMMUNICATIONS				
Parts, maintenance and repairs	141,100	138,512	2,598	141,110
Commercial communications	207,900	200,869	7,000	207,869
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	27,800	31,036	4,800	35,836
Parts, maintenance and repairs	10,400	11,021	–	11,021
SUPPLIES AND SERVICES	903,900	805,069	121,332	926,401
FREIGHT	180,200	130,809	49,400	180,209
PEACEKEEPING SUPPORT COST	780,000	780,000	–	780,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	90,000	90,000	–	90,000
TOTAL	26,169,100	25,358,449	746,559	26,105,008

UNITED NATIONS ANGOLA VERIFICATION MISSION

Expenditure for the period 1 May 1993 to 15 September 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	967,300	855,305	110,285	965,590
MILITARY CONTINGENTS				
Compensation claims	100,000	–	100,000	100,000
CIVILIAN POLICE MONITORS				
Travel and allowances	254,100	211,596	–	211,596
CIVILIAN PERSONNEL				
Salaries and related costs	3,372,500	3,328,304	83,755	3,412,059
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	866,400	628,307	230,300	858,607
AIR OPERATIONS	2,407,100	1,972,478	219,121	2,191,599
VEHICLE OPERATIONS				
Maintenance and operations	198,100	17,419	112,529	129,948
COMMUNICATIONS				
Parts, maintenance and repairs	30,100	887	–	887
Commercial communications	122,000	121,764	–	121,764
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	43,400	43,385	–	43,385
Parts, maintenance and repairs	5,000	2,575	8,730	11,305
SUPPLIES AND SERVICES	435,300	372,682	37,700	410,382
FREIGHT	28,700	6,658	–	6,658
PEACEKEEPING SUPPORT COSTS	82,300	213,550	–	213,550
TOTAL	8,912,300	7,774,910	902,420	8,677,330

Schedule 22.4

UNITED NATIONS ANGOLA VERIFICATION MISSION

Expenditure for the period 16 September 1993 to 31 March 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	1,088,400	599,205	194,298	793,503
MILITARY CONTINGENTS				
Travel and allowances	–	13,660	64,674	78,334
Compensation claims	45,000	–	45,000	45,000
CIVILIAN POLICE MONITORS				
Travel and allowances	331,700	191,406	36,077	227,483
CIVILIAN PERSONNEL				
Salaries and related costs	4,114,100	3,172,688	349,912	3,522,600
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	929,700	419,014	406,754	825,768
AIR OPERATIONS	3,370,400	822,215	1,983,849	2,806,064
VEHICLE OPERATIONS				
Maintenance and operations	188,100	15,738	150,500	166,238
COMMUNICATIONS				
Communications, test and workshop equipment	81,800	–	38,265	38,265
Parts, maintenance and repairs	66,900	4,331	13,454	17,785
Commercial communications	152,600	72,966	51,838	124,804
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	28,500	–	–	–
Parts, maintenance and repairs	15,600	1,561	–	1,561
SUPPLIES AND SERVICES	406,000	337,603	255,102	592,705
FREIGHT	25,800	6,904	5,244	12,148
PEACEKEEPING SUPPORT COSTS	458,400	175,900	–	175,900
INTEGRATED MANAGEMENT INFORMATION SYSTEM	36,000	18,000	–	18,000
TOTAL	11,339,000	5,851,191	3,594,967	9,446,158

Schedule 22.5

UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections in 1993	Contributions outstanding for the period 3 Jan 89 to 31 Dec 91	1 Jan 92 to 15 Sep 93	16 Sep 93 to 31 Mar 94	Total
AFGHANISTAN	1,377	209	–	575	897	114	1,586
ALBANIA	2,562	420	–	954	1,798	230	2,982
ALGERIA	7,791	6,695	12,526	–	–	1,960	1,960
ANDORRA	–	1,674	–	–	–	1,674	1,674
ANGOLA	1,321	209	–	519	897	114	1,530
ANTIGUA AND BARBUDA	242	209	390	–	–	61	61
ARGENTINA	73,641	23,855	73,626	–	10,863	13,007	23,870
ARMENIA	16,453	5,438	–	–	18,926	2,965	21,891
AUSTRALIA	367,621	315,965	591,053	–	–	92,533	92,533
AUSTRIA	182,594	156,937	293,571	–	–	45,960	45,960
AZERBAIJAN	27,845	9,206	2,233	–	29,799	5,019	34,818
BAHAMAS	1,533	836	1,533	–	380	456	836
BAHRAIN	1,461	1,255	2,350	–	–	366	366
BANGLADESH	382	209	382	–	95	114	209
BARBADOS	487	420	487	–	190	230	420
BELARUS	441,170	100,440	–	171,619	315,225	54,766	541,610
BELGIUM	258,066	221,803	258,066	–	100,864	120,939	221,803
BELIZE	1,467	209	–	665	897	114	1,676
BENIN	1,467	209	–	665	897	114	1,676
BHUTAN	242	209	242	–	95	114	209
BOLIVIA	2,646	420	–	1,038	1,798	230	3,066
BOSNIA AND HERZEGOVINA	4,151	1,673	–	–	4,912	912	5,824
BOTSWANA	242	209	390	–	–	61	61
BRAZIL	394,201	66,542	424,461	–	–	36,282	36,282
BRUNEI DARUSSALAM	1,461	1,255	1,461	–	572	683	1,255
BULGARIA	9,969	5,438	9,954	–	2,488	2,965	5,453
BURKINA FASO	1,279	209	216	261	897	114	1,272
BURUNDI	1,467	209	–	665	897	114	1,676
CAMBODIA	2,941	420	–	1,333	1,798	230	3,361
CAMEROON	2,174	420	–	566	1,798	230	2,594
CANADA	757,155	650,764	1,217,338	–	–	190,581	190,581
CAPE VERDE	382	209	–	–	477	114	591
CENTRAL AFRICAN REPUBLIC	1,556	209	–	754	897	114	1,765
CHAD	1,323	209	–	521	897	114	1,532
CHILE	12,861	3,349	–	–	14,385	1,825	16,210

Schedule 22.5
(continued)

UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections in 1993	Contributions outstanding for the period			Total
				3 Jan 89 to 31 Dec 91	1 Jan 92 to 15 Sep 93	16 Sep 93 to 31 Mar 94	
CHINA	232,257	203,496	232,257	–	92,535	110,961	203,496
COLOMBIA	6,330	5,438	8,803	–	–	2,965	2,965
COMOROS	1,467	209	–	665	897	114	1,676
CONGO	487	420	487	–	190	230	420
COSTA RICA	4,272	420	–	2,664	1,798	230	4,692
COTE D'IVOIRE	5,126	836	–	1,911	3,595	456	5,962
CROATIA	13,489	5,438	–	–	15,962	2,965	18,927
CUBA	12,530	3,768	12,530	–	1,714	2,054	3,768
CYPRUS	973	836	1,353	–	–	456	456
CZECHOSLOVAKIA	–	–	–	–	–	–	–
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	3,835	2,092	–	–	4,787	1,140	5,927
DENMARK	158,248	136,012	254,428	–	–	39,832	39,832
DJIBOUTI	1,467	209	–	665	897	114	1,676
DOMINICA	802	209	–	–	897	114	1,011
DOMINICAN REPUBLIC	7,211	836	–	3,996	3,595	456	8,047
ECUADOR	7,944	1,255	–	3,121	5,395	683	9,199
EGYPT	12,057	2,929	14,128	–	–	858	858
EL SALVADOR	2,941	420	–	1,333	1,798	230	3,361
EQUATORIAL GUINEA	1,556	209	–	754	897	114	1,765
ERITREA	–	214	–	–	–	214	214
ESTONIA	12,064	2,929	–	809	12,587	1,597	14,993
ETHIOPIA	242	209	242	–	95	114	209
FIJI	767	420	767	–	190	230	420
FINLAND	138,771	119,273	223,115	–	–	34,929	34,929
FRANCE	1,809,783	1,585,690	2,931,040	–	–	464,433	464,433
GABON	973	836	–	–	1,353	456	1,809
GAMBIA	1,556	209	–	754	897	114	1,765
GEORGIA	17,001	8,788	–	–	20,997	4,792	25,789
GERMANY	2,174,084	1,868,592	3,495,446	–	–	547,230	547,230
GHANA	487	420	783	–	–	124	124
GREECE	26,840	14,647	26,840	–	6,662	7,985	14,647
GRENADA	802	209	950	–	–	61	61
GUATEMALA	5,879	836	–	2,664	3,595	456	6,715
GUINEA	1,467	209	–	665	897	114	1,676

Schedule 22.5
(continued)

UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections in 1993	Contributions outstanding for the period 3 Jan 89 to 31 Dec 91	1 Jan 92 to 15 Sep 93	16 Sep 93 to 31 Mar 94	Total
GUINEA-BISSAU	1,377	209	1,377	-	95	114	209
GUYANA	1,467	420	1,467	-	190	230	420
HAITI	1,467	209	-	665	897	114	1,676
HONDURAS	2,941	420	-	1,333	1,798	230	3,361
HUNGARY	8,765	7,533	14,092	-	-	2,206	2,206
ICELAND	7,304	6,279	11,744	-	-	1,839	1,839
INDIA	17,529	15,066	17,529	-	6,851	8,215	15,066
INDONESIA	40,058	6,695	44,792	-	-	1,961	1,961
IRAN (ISLAMIC REPUBLIC OF)	211,381	21,025	78,556	-	136,280	17,570	153,850
IRAQ	36,881	5,438	-	15,980	23,374	2,965	42,319
IRELAND	43,823	37,665	70,458	-	-	11,030	11,030
ISRAEL	-	20,823	15,576	-	-	5,247	5,247
ITALY	1,044,436	897,677	1,044,076	-	408,576	489,461	898,037
JAMAICA	2,564	420	-	953	1,798	230	2,984
JAPAN	8,437,912	2,605,151	9,622,596	-	-	1,420,467	1,420,467
JORDAN	487	420	677	-	-	230	230
KAZAKHSTAN	44,299	14,647	35,921	-	15,040	7,985	23,025
KENYA	2,941	420	2,941	-	190	230	420
KUWAIT	12,173	10,461	16,931	-	-	5,703	5,703
KYRGYZSTAN	7,594	2,509	-	-	8,735	1,368	10,103
LAO PEOPLE'S DEMOCRATIC REPUBLIC	242	209	242	-	95	114	209
LATVIA	22,404	5,438	-	1,503	23,374	2,965	27,842
LEBANON	2,649	420	2,162	-	677	230	907
LESOTHO	242	209	242	-	95	114	209
LIBERIA	2,941	420	-	1,333	1,798	230	3,361
LIBYAN ARAB JAMAHIRIYA	67,708	10,044	-	29,122	43,154	5,476	77,752
LIECHTENSTEIN	2,435	2,091	3,914	-	-	612	612
LITHUANIA	25,851	6,277	9,087	-	19,619	3,422	23,041
LUXEMBOURG	14,607	(2,052)	8,878	-	-	3,677	3,677
MADAGASCAR	2,762	367	-	1,154	1,798	177	3,129
MALAWI	242	209	216	-	121	114	235
MALAYSIA	5,843	5,023	9,395	-	-	1,471	1,471
MALDIVES	802	209	-	-	897	114	1,011
MALI	1,467	209	-	665	897	114	1,676
MALTA	487	420	783	-	-	124	124

Schedule 22.5
(continued)

UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections in 1993	Contributions outstanding for the period: 3 Jan 89 to 31 Dec 91	Contributions outstanding for the period: 1 Jan 92 to 15 Sep 93	Contributions outstanding for the period: 16 Sep 93 to 31 Mar 94	Total
MARSHALL ISLANDS	1,608	420	–	–	1,798	230	2,028
MAURITANIA	1,556	209	–	754	897	114	1,765
MAURITIUS	487	420	677	–	–	230	230
MEXICO	42,849	36,828	42,849	–	16,748	20,080	36,828
MICRONESIA (FEDERATED STATES OF)	1,328	420	1,624	–	–	124	124
MONACO	–	2,135	–	–	–	2,135	2,135
MONGOLIA	2,564	420	–	956	1,798	230	2,984
MOROCCO	2,301	1,255	–	–	2,873	683	3,556
MOZAMBIQUE	1,467	209	–	665	897	114	1,676
MYANMAR	242	209	242	–	95	114	209
NAMIBIA	242	209	390	–	–	61	61
NEPAL	242	209	102	–	235	114	349
NETHERLANDS	365,188	313,874	330,141	–	257,000	91,921	348,921
NEW ZEALAND	58,429	50,220	90,966	–	–	17,683	17,683
NICARAGUA	767	420	767	–	190	230	420
NIGER	1,467	209	–	665	897	114	1,676
NIGERIA	15,336	8,370	15,336	–	3,807	4,563	8,370
NORWAY	133,903	115,088	121,279	–	94,000	33,712	127,712
OMAN	1,461	1,255	2,350	–	–	366	366
PAKISTAN	4,601	2,509	6,375	–	–	735	735
PANAMA	5,126	836	2,153	–	3,353	456	3,809
PAPUA NEW GUINEA	413	209	–	–	508	114	622
PARAGUAY	7,211	836	–	3,996	3,595	456	8,047
PERU	9,646	2,509	–	–	10,787	1,368	12,155
PHILIPPINES	18,958	2,929	20,290	–	–	1,597	1,597
POLAND	36,042	19,671	13,157	–	31,831	10,725	42,556
PORTUGAL	9,737	8,370	9,737	–	3,807	4,563	8,370
QATAR	13,239	692	13,239	–	–	692	692
REPUBLIC OF KOREA	33,598	28,876	46,731	–	–	15,743	15,743
REPUBLIC OF MOLDOVA	18,985	6,277	–	–	21,840	3,422	25,262
ROMANIA	45,488	7,113	–	18,157	30,566	3,878	52,601
RUSSIAN FEDERATION b/	14,955,765	1,773,332	–	6,114,438	9,647,708	966,951	16,729,097
RWANDA	1,279	209	–	477	897	114	1,488
SAINT KITTS AND NEVIS	1,467	209	–	665	897	114	1,676
SAINT LUCIA	242	209	242	–	95	114	209

Schedule 22.5
(continued)

UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections in 1993	Contributions outstanding for the period 3 Jan 89 to 31 Dec 91	1 Jan 92 to 15 Sep 93	16 Sep 93 to 31 Mar 94	Total
SAINT VINCENT AND THE GRENADINES	1,377	209	–	575	897	114	1,586
SAMOA	242	209	337	–	–	114	114
SAN MARINO	6,328	2,091	7,279	–	–	1,140	1,140
SAO TOME AND PRINCIPE	1,467	209	1,467	–	95	114	209
SAUDI ARABIA	82,235	40,177	82,235	–	18,271	21,906	40,177
SENEGAL	1,264	209	–	462	897	114	1,473
SEYCHELLES	1,336	209	–	534	897	114	1,545
SIERRA LEONE	1,556	209	–	754	897	114	1,765
SINGAPORE	5,843	5,023	8,127	–	–	2,739	2,739
SLOVENIA	9,339	3,768	11,053	–	–	2,054	2,054
SOLOMON ISLANDS	1,467	209	–	665	897	114	1,676
SOMALIA	1,467	209	–	665	897	114	1,676
SOUTH AFRICA	629,218	85,793	–	299,628	368,604	46,779	715,011
SPAIN	759,192	414,313	759,192	–	188,407	225,906	414,313
SRI LANKA	1,608	420	1,608	–	190	230	420
SUDAN	1,467	209	–	665	897	114	1,676
SURINAME	1,467	209	–	665	897	114	1,676
SWAZILAND	2,564	420	–	956	1,798	230	2,984
SWEDEN	270,238	232,267	434,484	–	–	68,021	68,021
SYRIAN ARAB REPUBLIC	11,760	1,673	–	5,327	7,194	912	13,433
TAJIKISTAN	6,328	2,092	–	–	7,280	1,140	8,420
THAILAND	5,356	4,603	8,612	–	–	1,347	1,347
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	946	–	–	–	946	946
TOGO	1,497	209	–	695	897	114	1,706
TRINIDAD AND TOBAGO	14,697	2,092	–	6,658	8,991	1,140	16,789
TUNISIA	2,301	1,255	2,301	–	572	683	1,255
TURKEY	21,390	11,300	26,529	–	–	6,161	6,161
TURKMENISTAN	7,594	2,509	–	–	8,735	1,368	10,103
UGANDA	802	209	–	–	897	114	1,011
UKRAINE	1,681,235	391,296	–	650,069	1,209,106	213,356	2,072,531
UNITED ARAB EMIRATES	51,921	8,788	–	18,157	37,760	4,792	60,709
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1,514,184	1,326,694	2,452,303	–	–	388,575	388,575
UNITED REPUBLIC OF TANZANIA	802	209	216	–	681	114	795

UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments In 1993 a/	Collections in 1993	Contributions outstanding for the period 3 Jan 89 to 31 Dec 91	1 Jan 92 to 15 Sep 93	16 Sep 93 to 31 Mar 94	Total
UNITED STATES OF AMERICA	7,864,849	6,921,970	1,790,691	–	9,194,390	3,801,738	12,996,128
URUGUAY	10,259	1,673	–	3,826	7,194	912	11,932
UZBEKISTAN	32,906	10,880	–	–	37,854	5,932	43,786
VANUATU	1,467	209	–	665	897	114	1,676
VENEZUELA	37,576	20,506	37,576	–	9,326	11,180	20,506
VIET NAM	2,941	420	–	1,333	1,798	230	3,361
YEMEN	1,613	209	–	811	897	114	1,822
YUGOSLAVIA c/	84,504	5,749	–	22,466	64,345	3,442	90,253
ZAIRE	2,564	420	2,564	–	190	230	420
ZAMBIA	2,649	420	–	1,041	1,798	230	3,069
ZIMBABWE	242	209	242	–	95	114	209
TOTAL	46,255,665	21,119,502	27,452,563	7,410,237	22,714,775	9,797,592	39,922,604

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a/ Covers mandate periods from 1 May 1993 to 31 March 1994.

b/ The unpaid balance of the Russian Federation reflects a reduction to the extent of assessments made on Armenia, Azerbaijan, Estonia, Georgia, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, the Republic of Moldova, Tajikistan, Turkmenistan and Uzbekistan.

c/ The unpaid balance of Yugoslavia reflects a reduction to the extent of assessments made on Bosnia and Herzegovina, Croatia and Slovenia.

Statement XXIII

UNITED NATIONS IRAQ – KUWAIT OBSERVATION MISSION a/

Income and expenditure for the period 9 October 1991 to 30 April 1994 as at 31 December 1993

(United States dollars)

	Mandate Period 9 October 1991 to 8 April 1992	Mandate Period 9 April 1992 to 31 October 1992	Mandate Period 1 November 1992 to 31 October 1993	Mandate Period 1 November 1993 to 30 April 1994	Biennium Period 1 January 1992 to 31 December 1993
Income b/ c/					
Funded by assessed contributions	33,600,000	28,500,000	59,800,000	– d/	88,300,000
Interest income	106,751	265,997	132,184	24,384	422,565
Miscellaneous income	12,792	295,864	1,085,232	464,260	1,845,356
Total income	33,719,543	29,061,861	61,017,416	488,644 e/	90,567,921
Expenditure (schedules 23.1, 23.2, 23.3 and 23.4)	28,938,032	27,260,068	39,889,485	7,867,939 f/	93,884,538
Excess of income over expenditure	4,781,511	1,801,793	21,127,931	(7,379,295)	(3,316,617)

Statement XXIII
(concluded)

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION a/

Assets and liabilities as at 31 December 1993

(United States dollars)

		1993	1991
Assets			
Cash		4,565,830	12,827,010
Assessed contributions unpaid c/	(Schedule 23.5)	24,989,262	41,332,939
Accounts receivable		1,427,707	318,692
Deferred charges		228,098	40,711
Total assets		31,210,897	54,519,352
Liabilities			
Accounts payable to Member States		80,346	–
Accounts payable – other		196,590	1,411,355
Unliquidated obligations for the periods			
9 October 1991 to 8 April 1992	(Schedule 23.1)	1,190,236	1,399,629
9 April 1992 to 31 October 1992	(Schedule 23.2)	1,965,335	–
1 November 1992 to 31 October 1993	(Schedule 23.3)	2,635,497	–
1 November 1993 to 30 April 1994	(Schedule 23.4)	3,235,265	–
Unliquidated obligations from prior periods		3,950,518	11,309,217
Due to United Nations General Fund		1,710,361	11,326,714
Total liabilities		14,964,148	25,446,915
Fund balance			
Balance as at 1 January 1992		29,072,437	–
Excess of income over expenditure for the period 9 April 1991 to 8 April 1992 as at 31 December 1991		–	29,072,437
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		(3,316,617)	–
Savings arising from liquidation of obligations from prior periods		1,117,719	–
Less: Credits to member states against their assessments for the period 9 April 1991 to 31 October 1993		10,626,790	–
Balance as at 31 December 1993		16,246,749	29,072,437
Total liabilities and fund balance		31,210,897	54,519,352

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a/ See note 2(a).

b/ Does not include voluntary contributions in kind of $794,702 from Switzerland, for which budgetary provisions were not made.

c/ Includes assessed contributions unpaid irrespective of collectibility.

d/ Not included is a total of $13,082,300 which will be assessed under General Assembly resolution 48/242 of 5 April 1994 for the period from 1 November 1993 to 30 April 1994.

e/ $16,000,000 was received from Kuwait on 19 January 1994 as partial payment towards a total of $23,917,700 pledged by Kuwait to defray two–thirds of the cost of UNIKOM for the mandate period.

f/ In accordance with General Assembly decision 48/466 of 23 December 1993, the Secretary General was authorized to enter into commitments up to $32,102,600 for the period 1 November 1993 to 28 February 1994.

The accompanying notes are an integral part of the financial statements.

Schedule 23.1

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Expenditure for the period 9 October 1991 to 8 April 1992 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	8,209,400	8,086,349	61,906	8,148,255
MILITARY CONTINGENTS				
Travel and allowances	621,400	611,754	2,954	614,708
Reimbusement for use of contingent-owned equipment	150,000	–	150,000	150,000
Rations	546,200	488,211	–	488,211
Welfare	21,200	9,177	–	9,177
Standard troop costs	1,398,600	1,393,267	–	1,393,267
Compensation claims	750,000	–	750,000	750,000
CIVILIAN PERSONNEL				
Salaries and related costs	7,850,300	7,758,761	113,075	7,871,836
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	692,300	716,350	–	716,350
AIR OPERATIONS	4,554,900	4,102,891	1,840	4,104,731
VEHICLE OPERATIONS				
Acquisition of vehicles	245,400	272,712	–	272,712
Maintenance and operations	635,900	505,022	35,203	540,225
Workshop equipment	33,900	32,526	–	32,526
COMMUNICATIONS				
Communications, test and workshop equipment	10,300	22,753	–	22,753
Parts, maintenance and repairs	363,700	393,793	267	394,060
Commercial communications	502,400	402,016	56,203	458,219
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	1,190,900	845,647	16,861	862,508
Parts, maintenance and repairs	391,900	256,647	372	257,019
SUPPLIES AND SERVICES	902,600	904,790	986	905,776
FREIGHT	294,800	138,030	569	138,599
PEACE KEEPING SUPPORT COSTS	687,100	687,100	–	687,100
INTEGRATED MANAGEMENT INFORMATION SYSTEM	120,000	120,000	–	120,000
TOTAL	30,173,200	27,747,796	1,190,236	28,938,032

Schedule 23.2

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Expenditure for the period 9 April 1992 to 31 October 1992 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	9,323,600	8,890,184	241,167	9,131,351
MILITARY CONTINGENTS				
Travel and allowances	597,800	162,827	306,724	469,551
Reimbusement for use of contingent-owned equipment	150,000	–	150,000	150,000
Rations	572,100	508,763	31,428	540,191
Welfare	19,700	15,625	52	15,677
Standard troop costs	1,234,600	1,212,540	–	1,212,540
Compensation claims	750,000	–	750,000	750,000
CIVILIAN PERSONNEL				
Salaries and related costs	7,804,400	7,195,728	52,732	7,248,460
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	616,200	474,902	130,187	605,089
AIR OPERATIONS	3,515,000	3,374,928	15,254	3,390,182
VEHICLE OPERATIONS				
Acquisition of vehicles	270,100	269,349	–	269,349
Maintenance and operations	611,700	523,288	44,778	568,066
Workshop equipment	33,900	31,512	6,486	37,998
COMMUNICATIONS				
Communications, test and workshop equipment	296,900	227,628	–	227,628
Parts, maintenance and repairs	224,000	204,146	3,272	207,418
Commercial communications	297,700	273,598	62,576	336,174
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	473,600	294,538	148,941	443,479
Parts, maintenance and repairs	102,100	79,284	6,403	85,687
SUPPLIES AND SERVICES	785,900	731,316	15,335	746,651
FREIGHT	90,000	93,877	–	93,877
PEACE KEEPING SUPPORT COSTS	610,700	610,700	–	610,700
INTEGRATED MANAGEMENT INFORMATION SYSTEM	120,000	120,000	–	120,000
TOTAL	28,500,000	25,294,733	1,965,335	27,260,068

Schedule 23.3

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Expenditure for the period 1 November 1992 to 31 October 1993 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	12,233,500	11,797,637	409,440	12,207,077
MILITARY CONTINGENTS				
Travel and allowances	546,900	402,497	144,361	546,858
Rotation of contingents	–	–	–	–
Reimbusement for use of contingent–owned equipment	300,000	–	300,000	300,000
Rations	876,300	590,269	404,532	994,801
Welfare	39,400	37,686	2,103	39,789
Standard troop costs	1,225,400	1,250,364	–	1,250,364
CIVILIAN PERSONNEL				
Salaries and related costs	13,277,100	12,999,493	332,160	13,331,653
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	549,226	436,338	143,514	579,852
AIR OPERATIONS	5,352,900	5,029,134	323,766	5,352,900
VEHICLE OPERATIONS				
Acquisition of vehicles	11,300	11,300	–	11,300
Maintenance and operations	1,182,200	958,840	127,790	1,086,630
Workshop equipment	19,900	19,839	–	19,839
COMMUNICATIONS				
Communications, test and workshop equipment	97,200	94,207	18,772	112,979
Parts, maintenance and repairs	191,500	179,458	52,435	231,893
Commercial communications	524,900	455,020	18,213	473,233
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	511,200	316,526	36,593	353,119
Parts, maintenance and repairs	96,200	91,104	6,034	97,138
SUPPLIES AND SERVICES	1,308,700	987,482	239,778	1,227,260
FREIGHT	269,800	150,520	76,006	226,526
PEACE KEEPING SUPPORT COSTS	1,392,174	1,199,274	–	1,199,274
INTEGRATED MANAGEMENT INFORMATION SYSTEM	247,000	247,000	–	247,000
TOTAL	40,252,800	37,253,988	2,635,497	39,889,485

Schedule 23.4

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Expenditure for the period 1 November 1993 to 30 April 1994 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	3,723,200	1,841,441	17,937	1,859,378
MILITARY CONTINGENTS				
Travel and allowances	752,400	93,446	91,892	185,338
Reimbusement for use of contingent-owned equipment	775,900	-	-	-
Rations	902,400	-	1,017,704	1,017,704
Welfare	41,300	3,570	4,773	8,343
Standard troop costs	2,612,400	-	444,402	444,402
Compensation claims	66700	-	-	-
CIVILIAN PERSONNEL				
Salaries and related costs	5,232,500	1,924,725	191,833	2,116,558
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	1,002,300	20,279	32,108	52,387
AIR OPERATIONS	2,989,100	466,503	423,257	889,760
VEHICLE OPERATIONS				
Acquisition of vehicles	573,100	-	-	-
Rental of vehicles	484000	-	-	-
Maintenance and operations	535,600	89,024	364,841	453,865
Workshop equipment	8,100	-	-	-
COMMUNICATIONS				
Communications, test and workshop equipment	1,000,800	6,058	130,270	136,328
Parts, maintenance and repairs	135,300	7,458	88,510	95,968
Commercial communications	119,300	46,816	18,075	64,891
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	526,500	11,249	99,487	110,736
Parts, maintenance and repairs	64,600	1,390	76,632	78,022
SUPPLIES AND SERVICES	1,055,100	113,187	204,354	317,541
FREIGHT	1,936,200	7,528	29,190	36,718
PEACE KEEPING SUPPORT COSTS	-	-	-	-
INTEGRATED MANAGEMENT INFORMATION SYSTEM	-	-	-	-
TOTAL	24,536,800	4,632,674	3,235,265	7,867,939

Schedule 23.5

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 9 Apr 91 to 8 Apr 92	9 Apr 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	Total Outstanding
AFGHANISTAN	1,396	283	–	926	277	193	283	1,679
ALBANIA	2,793	567	–	1,852	554	387	567	3,360
ALGERIA	6,173	9,064	15,237	–	–	–	–	–
ANDORRA	–	1,713	–	–	–	533	1,180	1,713
ANGOLA	1,396	283	–	926	277	193	283	1,679
ANTIGUA AND BARBUDA	193	283	476	–	–	–	–	–
ARGENTINA	53,563	32,291	73,646	–	–	–	12,208	12,208
ARMENIA	13,434	7,364	–	3,442	5,399	4,593	7,364	20,798
AUSTRALIA	291,330	427,710	719,040	–	–	–	–	–
AUSTRIA	144,700	212,438	357,138	–	–	–	–	–
AZERBAIJAN	22,739	12,463	1,686	4,140	9,139	7,774	12,463	33,516
BAHAMAS	1,880	1,133	2,628	–	–	–	385	385
BAHRAIN	1,157	1,699	2,856	–	–	–	–	–
BANGLADESH	470	283	657	–	–	–	96	96
BARBADOS	1,593	567	1,206	–	–	387	567	954
BELARUS	469,567	135,961	–	302,166	85,847	81,554	135,961	605,528
BELGIUM	204,510	300,247	402,701	–	–	–	102,056	102,056
BELIZE	796	283	796	–	–	–	283	283
BENIN	1,396	283	–	926	277	193	283	1,679
BHUTAN	193	283	193	–	–	–	283	283
BOLIVIA	2,793	567	–	1,852	554	387	567	3,360
BOSNIA AND HERZEGOVINA	3,442	2,265	–	824	1,292	1,326	2,265	5,707
BOTSWANA	193	283	476	–	–	–	–	–
BRAZIL	373,003	90,073	311,650	–	–	61,353	90,073	151,426
BRUNEI DARUSSALAM	1,157	1,699	1,157	–	–	–	1,699	1,699
BULGARIA	12,230	7,364	–	15	7,199	5,016	7,364	19,594
BURKINA FASO	1,396	283	–	926	277	193	283	1,679
BURUNDI	1,396	283	–	926	277	193	283	1,679
CAMBODIA	2,793	567	–	1,852	554	387	567	3,360
CAMEROON	1,593	567	–	652	554	387	567	2,160
CANADA	600,023	880,913	1,480,911	–	–	–	25	25
CAPE VERDE	1,396	283	–	926	277	193	283	1,679
CENTRAL AFRICAN REPUBLIC	1,396	283	–	926	277	193	283	1,679

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 9 Apr 91 to 8 Apr 92	9 Apr 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	Total Outstanding
CHAD	1,396	283	–	926	277	193	283	1,679
CHILE	12,739	4,532	12,739	–	–	–	4,532	4,532
CHINA	185,257	275,453	367,081	–	–	–	93,629	93,629
COLOMBIA	5,016	7,364	12,380	–	–	–	–	–
COMOROS	1,396	283	–	926	277	193	283	1,679
CONGO	2,793	567	–	1,852	554	387	567	3,360
COSTA RICA	4,294	567	–	3,353	554	387	567	4,861
COTE D'IVOIRE	5,586	1,133	–	3,706	1,108	772	1,133	6,719
CROATIA	11,187	7,364	–	2,677	4,199	4,311	7,364	18,551
CUBA	8,458	5,099	6,000	–	–	2,458	5,099	7,557
CYPRUS	1,880	1,133	–	–	1,108	772	1,133	3,013
CZECHOSLOVAKIA	15	–	–	–	15	–	–	15
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	4,697	2,832	–	–	2,769	1,928	2,832	7,529
DENMARK	125,406	184,113	309,519	–	–	–	–	–
DJIBOUTI	1,396	283	–	926	277	193	283	1,679
DOMINICA	796	283	–	326	277	193	283	1,079
DOMINICAN REPUBLIC	7,086	1,133	–	5,206	1,108	772	1,133	8,219
ECUADOR	8,379	1,699	–	5,560	1,662	1,157	1,699	10,078
EGYPT	6,577	3,966	10,543	–	–	–	–	–
EL SALVADOR	2,793	567	–	1,852	554	387	567	3,360
EQUATORIAL GUINEA	1,396	283	–	926	277	193	283	1,679
ERITREA	–	240	–	–	–	75	165	240
ESTONIA	10,214	3,966	–	3,637	3,877	2,700	3,966	14,180
ETHIOPIA	519	283	706	–	–	–	96	96
FIJI	941	567	1,315	–	–	–	193	193
FINLAND	109,972	161,453	271,425	–	–	–	–	–
FRANCE	1,443,558	2,146,385	3,589,943	–	–	–	–	–
GABON	772	1,133	–	–	–	772	1,133	1,905
GAMBIA	1,396	283	–	926	277	193	283	1,679
GEORGIA	14,445	11,896	–	3,089	4,846	6,510	11,896	26,341
GERMANY	1,722,898	2,529,437	4,252,335	–	–	–	–	–
GHANA	387	567	954	–	–	–	–	–

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 9 Apr 91 to 8 Apr 92	9 Apr 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	Total Outstanding
GREECE	32,889	19,828	45,977	–	–	–	6,740	6,740
GRENADA	796	283	1,079	–	–	–	–	–
GUATEMALA	5,586	1,133	–	3,706	1,108	772	1,133	6,719
GUINEA	1,396	283	–	926	277	193	283	1,679
GUINEA–BISSAU	1,396	283	–	926	277	193	283	1,679
GUYANA	941	567	1,315	–	–	–	193	193
HAITI	1,396	283	–	926	277	193	283	1,679
HONDURAS	2,793	567	–	1,852	554	387	567	3,360
HUNGARY	6,944	10,197	17,141	–	–	–	–	–
ICELAND	5,789	8,497	14,286	–	–	–	–	–
INDIA	13,892	20,394	13,892	–	–	–	20,394	20,394
INDONESIA	25,284	9,064	19,004	–	107	6,173	9,064	15,344
IRAN (ISLAMIC REPUBLIC OF)	211,892	43,620	90,508	40,154	42,646	29,710	43,620	156,130
IRAQ	34,800	7,364	–	22,585	7,199	5,016	7,364	42,164
IRELAND	34,727	50,985	85,712	–	–	–	–	–
ISRAEL	27,151	13,030	49,055	–	–	–	–	–
ITALY	2,015,702	1,215,149	3,230,851	–			–	–
JAMAICA	2,793	567		1,852	554	387	567	3,360
JAPAN	6,027,372	3,526,482	9,155,741	–	–	–	–	–
JORDAN	941	567	1,508	–	–	–	–	–
KAZAKHSTAN	36,174	19,828	27,221	–	–	8,953	19,828	28,781
KENYA	2,793	567	3,167	–	–	–	193	193
KUWAIT	9,646	14,162	23,808	–	–	–	–	–
KYRGYZSTAN	6,200	3,399	–	1,589	2,492	2,119	3,399	9,599
LAO PEOPLE'S DEMOCRATIC REPUBLIC	193	283	283	–	–	–	–	–
LATVIA	18,970	7,364	–	6,755	7,199	5,016	7,364	26,334
LEBANON	2,793	567	2,406	–	–	387	567	954
LESOTHO	193	283	193	–	–		283	283
LIBERIA	2,793	567	–	1,852	554	387	567	3,360
LIBYAN ARAB JAMAHIRIYA	73,014	13,597	–	50,462	13,292	9,260	13,597	86,611
LIECHTENSTEIN	1,930	2,832	4,762		–	–	–	–
LITHUANIA	21,892	8,497	9,115	–	6,988	5,789	8,497	21,274
LUXEMBOURG	11,576	16,995	28,571	–	–	–	–	–

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 9 Apr 91 to 8 Apr 92	9 Apr 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	Total Outstanding
MADAGASCAR	2,793	567	–	1,852	554	387	567	3,360
MALAWI	470	283	–	–	277	193	283	753
MALAYSIA	4,630	6,798	11,428	–	–	–	–	–
MALDIVES	193	283	380	–	–	–	96	96
MALI	1,396	283	–	926	277	193	283	1,679
MALTA	387	567	954	–	–	–	–	–
MARSHALL ISLANDS	1,327	567	–	386	554	387	567	1,894
MAURITANIA	1,396	283	–	926	277	193	283	1,679
MAURITIUS	387	567	761	–	–	–	193	193
MEXICO	33,957	49,852	66,863	1	–	–	16,945	16,946
MICRONESIA (FEDERATED STATES OF)	773	567	1,340	–	–	–	–	–
MONACO	–	2,399	–	–	–	746	1,653	2,399
MONGOLIA	2,793	567	–	1,852	554	387	567	3,360
MOROCCO	2,819	1,699	–		1,662	1,157	1,699	4,518
MOZAMBIQUE	1,396	283	–	926	277	193	283	1,679
MYANMAR	193	283	380	–	–	–	96	96
NAMIBIA	193	283	476	–	–	–	–	–
NEPAL	193	283	380	–	–	–	96	96
NETHERLANDS	289,402	424,878	714,280	–	–	–	–	–
NEW ZEALAND	46,304	67,980	114,284	–	–	–	–	–
NICARAGUA	941	567	1,315	–	–	–	193	193
NIGER	1,396	283	–	926	277	193	283	1,679
NIGERIA	18,793	11,329	26,271	–	–	–	3,851	3,851
NORWAY	106,113	155,789	261,895	–	–	–	7	7
OMAN	1,157	1,699	2,856	–	–	–	–	–
PAKISTAN	5,637	3,399	9,036	–	–	–	–	–
PANAMA	1,986	1,133	1,550	–	–	436	1,133	1,569
PAPUA NEW GUINEA	473	283	–	3	277	193	283	756
PARAGUAY	7,086	1,133	–	5,206	1,108	772	1,133	8,219
PERU	9,553	3,399	–	3,916	3,323	2,314	3,399	12,952
PHILIPPINES	22,544	3,966	26,510	–	–	–	–	–
POLAND	18,135	26,625		–	–	18,135	26,625	44,760
PORTUGAL	7,723	11,329	15,201	–	–	–	3,851	3,851

Schedule 23.5
(Continued)

UNITED NATIONS IRAQ–KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 9 Apr 91 to 8 Apr 92	9 Apr 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	Total Outstanding
QATAR	4,697	2,832	4,697	–	–	–	2,832	2,832
REPUBLIC OF KOREA	26,624	39,088	65,712	–	–	–	–	–
REPUBLIC OF MOLDOVA	15,504	8,497	–	3,972	6,231	5,301	8,497	24,001
ROMANIA	27,670	9,630	8,209	3,486	9,415	6,560	9,630	29,091
RUSSIAN FEDERATION	15,961,996	2,400,373	–	10,966,169	3,168,004	1,827,823	2,400,373	18,362,369
RWANDA	1,396	283	–	926	277	193	283	1,679
SAINT KITTS AND NEVIS	1,396	283	–	926	277	193	283	1,679
SAINT LUCIA	193	283	380	–	–	–	96	96
SAINT VINCENT AND THE GRENADINES	1,396	283	–	926	277	193	283	1,679
SAMOA	193	283	476	–	–	–	–	–
SAN MARINO	5,168	2,832	8,000	–	–	–	–	–
SAO TOME AND PRINCIPE	1,396	283	1,396	–	–	–	283	283
SAUDI ARABIA	90,212	54,385	53,170	–	–	37,042	54,385	91,427
SENEGAL	1,396	283	–	926	277	193	283	1,679
SEYCHELLES	796	283	–	326	277	193	283	1,079
SIERRA LEONE	1,396	283	–	926	277	193	283	1,679
SINGAPORE	4,630	6,798	11,428	–	–	–	–	–
SLOVENIA	7,747	5,099	12,846	–	–	–	–	–
SOLOMON ISLANDS	1,396	283	–	926	277	193	283	1,679
SOMALIA	1,396	283	–	926	277	193	283	1,679
SOUTH AFRICA	602,440	116,132	–	409,797	113,540	79,103	116,132	718,572
SPAIN	930,323	560,838	548,314	–	–	382,009	560,838	942,847
SRI LANKA	941	567	1,508	–	–	–	–	–
SUDAN	1,396	283	–	926	277	193	283	1,679
SURINAME	1,396	283	–	926	277	193	283	1,679
SWAZILAND	2,793	567	3,360	–	–	–	–	–
SWEDEN	214,157	314,409	528,566	–	–	–	–	–
SYRIAN ARAB REPUBLIC	11,169	2,265	–	7,411	2,215	1,543	2,265	13,434
TAJIKISTAN	5,168	2,832	–	1,324	2,077	1,767	2,832	8,000
THAILAND	4,245	6,232	10,477	–	–	–	–	–
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	1,097	–	–	–	341	756	1,097
TOGO	1,396	283	–	926	277	193	283	1,679

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 9 Apr 91 to 8 Apr 92	9 Apr 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	Total Outstanding
TRINIDAD AND TOBAGO	13,961	2,832	-	9,264	2,769	1,928	2,832	16,793
TUNISIA	1,157	1,699	2,279	-	-	-	577	577
TURKEY	25,341	15,296	35,438	-	-	-	5,199	5,199
TURKMENISTAN	6,200	3,399	-	1,589	2,492	2,119	3,399	9,599
UGANDA	1,396	283	-	926	277	193	283	1,679
UKRAINE	1,788,277	529,681	-	1,145,585	326,774	315,918	529,681	2,317,958
UNITED ARAB EMIRATES	55,642	11,896	-	35,908	11,631	8,103	11,896	67,538
UNITED KINGDOM OF GREAT BRITAIN	-	-	-	-	-	-	-	-
AND NORTHERN IRELAND	1,207,777	1,795,807	3,003,584	-	-	-	-	-
UNITED REPUBLIC OF TANZANIA	1,396	283	-	926	277	193	283	1,679
UNITED STATES OF AMERICA	5,042,305	9,044,129	13,701,273	-	-	-	385,161	385,161
URUGUAY	6,369	2,265	2,611	-	2,215	1,543	2,265	6,023
UZBEKISTAN	26,872	14,729	-	6,885	10,800	9,187	14,729	41,601
VANUATU	1,396	283	-	926	277	193	283	1,679
VENEZUELA	46,045	27,759	27,138	-	-	18,907	27,759	46,666
VIET NAM	2,793	567	-	1,852	554	387	567	3,360
YEMEN	1,396	283	-	926	277	193	283	1,679
YUGOSLAVIA	100,903	7,967	-	68,086	23,262	9,214	8,308	108,870
ZAIRE	1,593	567	1,967	-	-	-	193	193
ZAMBIA	2,793	567	-	1,852	554	387	567	3,360
ZIMBABWE	2,146	283	2,230	-	-	-	199	199
TOTAL	41,428,701	28,283,075	44,324,208	13,186,140	3,916,676	3,002,872	4,883,574	24,989,262

STATEMENT XXIV

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA a/

Income and expenditure for the period 17 May 1991 to 31 December 1993 as at 31 December 1993

(United States dollars)

	Mandate Period 17 May 1991 to 30 November 1992	Mandate Period 1 December 1992 to 31 December 1993	Biennium Period 1 January 1992 to 31 December 1993
Income b/			
Funded by assessed contributions	143,000,000	–	–
Voluntary contributions c/	412,722	–	412,722
Interest income	2,119,001	1,383,993	3,164,383
Miscellaneous income	25,345	18,671	19,071
Total income	145,557,068	1,402,664	3,596,176
Expenditure (Schedules 24.1 and 24.2)	72,121,524	35,300,010	54,627,612
Excess of income over expenditure	73,435,544	(33,897,346)	(51,031,436)

Assets and liabilities as at 31 December 1993

		1993	1991
Assets			
Cash		25,417,320	40,317,371
Assessed contributions unpaid b/	(Schedule 24.3)	20,371,981	55,365,653
Accounts receivable		322,541	286,639
Deferred charges		225,485	186,457
Due from United Nations General Fund		–	2,926,001
Total assets		46,337,327	99,082,121
Liabilities			
Accounts payable to Member States		206,908	215,279
Accounts payable – other		17,326	912,142
Unliquidated obligations for the periods:			
17 May 1991 to 30 November 1992	(Schedule 24.1)	1,418,918	7,385,066
1 December 1992 to 31 December 1993	(Schedule 24.2)	2,840,187	–
Due to United Nations General Fund		2,315,790	–
Total liabilities		6,799,129	8,512,487
Fund balance			
Balance as at 1 January 1992		90,569,634	–
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		(51,031,436)	90,569,634
Balance as at 31 December 1993		39,538,198	90,569,634
Total liabilities and fund balance		46,337,327	99,082,121

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a/ See note 2 (a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Represents voluntary contributions in kind from Australia, for which budgetary provisions were made.

The accompanying notes are an integral part of the financial statements.

Schedule 24.1

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Expenditure for the period 17 May 1991 to 30 November 1992 as at 31 December 1993

(United States Dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	7,944,600	8,314,036	529,723	8,843,759
MILITARY CONTINGENTS				
Travel and allowances	1,139,400	1,205,369	–	1,205,369
Rotation of contingents	1,215,200	1,390,796	–	1,390,796
Rations	735,000	1,004,212	–	1,004,212
Welfare	26,000	20,373	–	20,373
Standard troop costs	1,519,722	1,518,208	–	1,518,208
CIVILIAN PERSONNEL				
Salaries and allowances	12,195,900	12,530,318	109,664	12,639,982
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	9,556,000	9,338,589	261,605	9,600,194
AIR OPERATIONS	11,908,000	11,767,739	–	11,767,739
VEHICLE OPERATIONS				
Acquisition of vehicles	5,568,000	5,334,394	–	5,334,394
Rental of vehicles	31,000	29,516	3,382	32,898
Maintenance and operations	541,000	1,163,700	44,103	1,207,803
Workshop equipment	49,000	51,149	–	51,149
COMMUNICATIONS				
Communications, test and workshop equipment	7,415,000	6,743,585	–	6,743,585
Parts, maintenance and repairs	704,000	651,250	250	651,500
Commercial communications	756,000	885,176	–	885,176
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	3,450,400	2,769,414	23,221	2,792,635
Parts, maintenance and repairs	97,600	110,316	–	110,316
SUPPLIES AND SERVICES	2,101,100	2,271,361	191,525	2,462,886
FREIGHT	1,252,800	1,580,105	255,445	1,835,550
PROGRAMME SUPPORT COST	2,023,000	2,023,000	–	2,023,000
TOTAL	70,228,722	70,702,606	1,418,918	72,121,524

Schedule 24.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Expenditure for the period 1 December 1992 to 31 December 1993 as at 31 December 1993

(United States Dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	6,442,800	6,059,378	313,290	6,372,668
MILITARY CONTINGENTS				
Travel and allowances	1,247,900	1,153,514	10,011	1,163,525
Rotation of contingents	553,600	289,666	242,262	531,928
Rations	1,342,100	1,135,539	121,209	1,256,748
Standard troop costs	855,500	721,421	134,918	856,339
Compensation claims	216,760	50,000	166,760	216,760
CIVILIAN POLICE MONITORS				
Travel and allowances	411,570	349,852	27,341	377,193
CIVILIAN PERSONNEL				
Salaries and allowances	11,158,400	9,965,106	458,365	10,423,471
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	443,900	410,420	30,600	441,020
AIR OPERATIONS	10,618,000	9,728,544	827,323	10,555,867
VEHICLE OPERATIONS				
Acquisition of vehicles	116,800	–	100,000	100,000
Rental of vehicles	24,500	24,303	–	24,303
Maintenance and operations	1,046,900	791,994	157,642	949,636
Workshop equipment	19,100	35,883	–	35,883
COMMUNICATIONS				
Communications, test and workshop equipment	25,400	2,479	7,132	9,611
Parts, maintenance and repairs	176,500	144,813	15,585	160,398
Commercial communications	241,600	263,094	52,006	315,100
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	156,500	104,481	71,855	176,336
Parts, maintenance and repairs	198,100	190,853	436	191,289
SUPPLIES AND SERVICES	692,820	934,858	45,776	980,634
FREIGHT	159,300	103,625	57,676	161,301
TOTAL	36,148,050	32,459,823	2,840,187	35,300,010

Schedule 24.3

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions Outstanding as at 31 Dec 93
AFGHANISTAN	1,400	–	–	1,400
ALBANIA	2,800	–	–	2,800
ANGOLA	1,400	–	–	1,400
BAHAMAS	3,043	–	3,043	–
BELARUS	462,000	–	–	462,000
BELIZE	1,400	–	–	1,400
BENIN	1,400	–	–	1,400
BOLIVIA	2,800	–	–	2,800
BRAZIL	306,000	–	306,000	–
BURKINA FASO	1,400	–	–	1,400
BURUNDI	1,400	–	–	1,400
CAMBODIA	2,800	–	–	2,800
CAPE VERDE	1,400	–	–	1,400
CENTRAL AFRICAN REPUBLIC	1,400	–	–	1,400
CHAD	1,400	–	–	1,400
CHILE	22,400	–	–	22,400
COMOROS	1,400	–	–	1,400
CONGO	800	–	800	–
COSTA RICA	5,600	–	–	5,600
COTE D'IVOIRE	5,600	–	–	5,600
CUBA	11,512	–	11,512	–
DJIBOUTI	1,400	–	–	1,400
DOMINICAN REPUBLIC	8,400	–	–	8,400
ECUADOR	8,400	–	–	8,400
EL SALVADOR	2,800	–	–	2,800
EQUATORIAL GUINEA	1,400	–	–	1,400
ESTONIA	2,178	–	–	2,178
GAMBIA	1,400	–	–	1,400
GUATEMALA	5,600	–	–	5,600
GUINEA	1,400	–	–	1,400
GUINEA-BISSAU	1,400	–	–	1,400

Schedule 24.3
(Continued)

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions Outstanding as at 31 Dec 93
HAITI	1,400	–	–	1,400
HONDURAS	2,800	–	–	2,800
HUNGARY	58,800	–	10,733	48,067
INDONESIA	42,000	–	42,000	–
IRAN (ISLAMIC REPUBLIC OF)	193,200	–	193,200	–
IRAQ	33,600	–	–	33,600
JAMAICA	2,800	–	–	2,800
KENYA	2,800	–	2,800	–
LATVIA	4,044	–	–	4,044
LEBANON	2,800	–	2,800	–
LIBERIA	2,800	–	–	2,800
LIBYAN ARAB JAMAHIRIYA	78,400	–	–	78,400
LITHUANIA	4,667	–	–	4,667
MADAGASCAR	2,800	–	–	2,800
MALDIVES	1,400	–	–	1,400
MALI	1,400	–	–	1,400
MAURITANIA	15	–	–	15
MEXICO	66	–	–	66
MONGOLIA	2,800	–	–	2,800
MOZAMBIQUE	1,400	–	–	1,400
NIGER	1,400	–	–	1,400
PANAMA	5,600	–	5,600	–
PAPUA NEW GUINEA	20	–	–	20
PARAGUAY	8,400	–	–	8,400
PHILIPPINES	25,200	–	12,600	12,600
QATAR	14,000	–	–	14,000
RUSSIAN FEDERATION	16,974,994	–	–	16,974,994
RWANDA	1,400	–	–	1,400
SAINT KITTS AND NEVIS	1,400	–	–	1,400
SAINT VINCENT AND THE GRENADINES	1,400	–	–	1,400
SAO TOME AND PRINCIPE	1,400	–	–	1,400

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions Outstanding as at 31 Dec 93
SENEGAL	1,400	-	-	1,400
SEYCHELLES	1,400	-	-	1,400
SIERRA LEONE	1,400	-	-	1,400
SOLOMON ISLANDS	1,400	-	-	1,400
SOMALIA	1,400	-	-	1,400
SOUTH AFRICA	630,000	-	-	630,000
SUDAN	1,400	-	-	1,400
SURINAME	1,400	-	-	1,400
SWAZILAND	2,800	-	1,711	1,089
SYRIAN ARAB REPUBLIC	11,200	-	-	11,200
TOGO	1,400	-	-	1,400
TRINIDAD AND TOBAGO	14,000	-	-	14,000
TURKEY	5,197	-	-	5,197
UKRAINE	1,750,000	-	-	1,750,000
UNITED ARAB EMIRATES	53,200	-	-	53,200
UNITED REPUBLIC OF TANZANIA	1,044	-	-	1,044
VANUATU	1,400	-	-	1,400
VIET NAM	2,800	-	-	2,800
YEMEN	1,400	-	-	1,400
YUGOSLAVIA	128,800	-	-	128,800
ZAMBIA	2,800	-	-	2,800
ZIMBABWE	1,518	-	1,518	-
TOTAL	20,966,298	-	594,317	20,371,981

Statement XXV

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL) a/

Income and expenditure for the period from 7 November 1991 to 31 May 1994 as at 31 December 1993

(United States Dollars)

	ONUCA Mandate Period 7 November 1991 to 30 April 1992	ONUSAL Mandate Period 1 January 1992 to 30 November 1992	ONUSAL Mandate Period 1 December 1992 to 31 May 1993	ONUSAL Mandate Period 1 June 1993 to 30 November 1993	ONUSAL Mandate Period 1 December 1993 to 31 May 1994	ONUCA/ONUSAL Biennium Period 1 January 1992 to 31 December 1993
Income b/						
Funded by assessed contributions	12,408,700	39,000,000	17,200,000	18,000,000	5,382,300 c/	79,582,300
Voluntary Contribution	–	–	–	70,398 d/	–	70,398
Interest income	70,828	109,667	71,397	56,145	–	292,016
Miscellaneous income	1,870,305	116,767	121,285	86,958	–	623,778
Total Income	14,349,833	39,226,434	17,392,682	18,213,501	5,382,300	80,568,492
Expenditure (schedules 25.1, 25.2, 25.3, 25.4, and 25.5)	7,804,020	35,036,836	14,989,949	14,678,169	2,929,820	68,748,236
Excess of income over expenditure	6,545,813	4,189,598	2,402,733	3,535,332	2,452,480	11,820,256

Statement XXV (concluded)

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL) a/

Assets and liabilities as at 31 December 1993

(United States dollars)

		ONUCA AND ONUSAL 1993	ONUCA AND ONUSAL 1991
Assets			
Cash		7,061,349	5,020,547
Assessed contributions unpaid b/ e/	(Schedule 25.6)	28,429,240	25,070,331
Accounts receivable		170,905	245,119
Deferred charges		88,318	177,373
Total assets		35,749,812	30,513,370
Liabilities			
Accounts payable to Member States		47,559	1,804,126
Accounts payable – other		74,783	66,730
Unliquidated obligations for the periods:			
7 November 1991 to 30 April 1992	(Schedule 25.1)	100,804	–
1 January to 30 November 1992	(Schedule 25.2)	740,586	–
1 December 1992 to 31 May 1993	(Schedule 25.3)	537,054	–
1 June to 30 November 1993	(Schedule 25.4)	528,362	–
1 December 1993 to 31 May 1994	(Schedule 25.5)	982,978	–
Unliquidated obligations for prior periods – ONUCA		719,790	6,695,130
Unliquidated obligations for prior periods – ONUSAL		243,289	2,109,447
Due to United Nations Peace-keeping Reserve Fund		6,000,000	–
Due to United Nations Iran – Iraq Military Observer Group		3,000,000	–
Due to United Nations General Fund		623,929	4,068,414
Total liabilities		13,599,134	14,743,847
Fund balance			
Balance as at 1 January 1992 – ONUCA		12,163,821	33,261,211
Balance as at 1 January 1992 – ONUSAL		3,605,702	–
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		11,820,256	(153,988)
Savings arising from liquidation of obligations for prior periods – ONUCA		1,996,092	–
Savings arising from liquidation of obligations for prior periods – ONUSAL		326,492	–
Less: Credit to Member States against their assessments for the period 1 December 1992 to 31 May 1993 – ONUCA		4,600,000	17,337,700
Less: Credit to Member States against their assessments for the period 1 June 1993 to 30 November 1993 – ONUCA		1,813,985	–
Less: Credit to Member States against their assessments for the period 1 January 1992 to 30 November 1992 – ONUSAL		1,347,700	–
Balance as at 31 December 1993		22,150,678	15,769,523
Total liabilities and fund balance		35,749,812	30,513,370

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a/ See note 2 (a). The combined statement of ONUCA and ONUSAL is in accordance with General Assembly resolution 47/223.

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Not included in this total is $ 14,144,700 which will be assessed under General Assembly resolution 48/243 of 5 April 1994 for the period from 1 December 1993 to 31 May 1994.

d/ Cash contribution from Switzerland.

e/ $5,039,373 pertains to assessments in accordance with General Assembly decision 48/468 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 25.1

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Expenditure for the period 7 November 1991 to 30 April 1992 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	1,336,300	1,133,749	35,175	1,168,924
MILITARY CONTINGENTS				
Travel and allowances	328,200	328,184	–	328,184
Standard troop costs	136,600	136,529	–	136,529
Compensation claims	50,000	–	50,000	50,000
CIVILIAN POLICE MONITORS –				
Travel and allowances	102,500	95,793	6,578	102,371
CIVILIAN PERSONNEL				
Salaries and allowances	2,016,700	2,226,961	–	2,226,961
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	175,800	174,305	423	174,728
AIR AND MARINE OPERATIONS	2,841,900	2,834,145	–	2,834,145
VEHICLE OPERATIONS				
Maintenance and operations	99,200	106,256	2,894	109,150
COMMUNICATIONS				
Parts, maintenance and repairs	18,200	22,877	–	22,877
Commercial communications	135,700	125,713	5,734	131,447
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	27,000	26,900	–	26,900
Parts, maintenance and repairs	12,500	6,047	–	6,047
SUPPLIES AND SERVICES	78,100	66,530	–	66,530
FREIGHT	85,000	75,527	–	75,527
PROGRAMME SUPPORT COSTS	293,700	293,700	–	293,700
INTEGRATED MANAGEMENT INFORMATION SYSTEM	50,000	50,000	–	50,000
TOTAL	7,787,400	7,703,216	100,804	7,804,020

Schedule 25.2

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Expenditure for the period 1 January 1992 to 30 November 1992 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	6,301,700	5,647,519	90,702	5,738,221
MILITARY CONTINGENTS				
Compensation claims	200,000	–	200,000	200,000
CIVILIAN POLICE MONITORS				
Travel and allowances	6,121,600	5,370,780	352,648	5,723,428
CIVILIAN PERSONNEL				
Salaries and related costs	11,707,100	10,603,427	51,931	10,655,358
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	1,222,700	1,139,383	21,807	1,161,190
AIR OPERATIONS	4,716,200	4,689,012	–	4,689,012
VEHICLE OPERATIONS				
Acquisition of vehicles	2,831,500	2,831,039	–	2,831,039
Rental of vehicles	3,000	2,363	–	2,363
Maintenance and operations	1,255,500	1,144,380	–	1,144,380
COMMUNICATIONS				
Communications, test and workshop equipment	597,400	600,321	–	600,321
Parts, maintenance and repairs	59,300	56,010	–	56,010
Commercial communications	144,500	140,128	–	140,128
MISCELANEOUS EQUIPMENT				
Acquisition of other equipment	194,900	150,392	3,138	153,530
Parts, maintenance and repairs	46,700	38,069	6	38,075
SUPPLIES AND SERVICES	904,100	831,707	10,391	842,098
FREIGHT	84,600	66,720	9,963	76,683
PROGRAMME SUPPORT COSTS	985,000	985,000	–	985,000
TOTAL	37,375,800	34,296,250	740,586	35,036,836

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Expenditure for the period 1 December 1992 to 31 May 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	1,994,500	1,831,036	70,078	1,901,114
MILITARY CONTINGENTS				
Compensation claims	90,000	–	–	–
CIVILIAN POLICE MONITORS				
Travel and allowances	3,930,500	3,601,283	216,240	3,817,523
CIVILIAN PERSONNEL				
Salaries and related costs	5,776,900	5,842,188	52,175	5,894,363
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	373,400	369,676	–	369,676
AIR OPERATIONS	1,127,800	914,562	126,793	1,041,355
VEHICLE OPERATIONS				
Rental of vehicles	–	749	–	749
Maintenance and operations	857,000	808,395	43,335	851,730
COMMUNICATIONS				
Communications, test and workshop equipment	–	4,520	–	4,520
Parts, maintenance and repairs	47,500	47,959	–	47,959
Commercial communications	48,000	35,093	11,945	47,038
MISCELANEOUS EQUIPMENT				
Acquisition of other equipment	26,100	21,106	553	21,659
Parts, maintenance and repairs	10,800	10,574	231	10,805
SUPPLIES AND SERVICES	493,800	394,812	9,534	404,346
FREIGHT	42,500	22,042	6,170	28,212
PROGRAMME SUPPORT COSTS	548,900	548,900	–	548,900
TOTAL	15,367,700	14,452,895	537,054	14,989,949

Schedule 25.4

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Expenditure for the period 1 June 1993 to 30 November 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	620,600	572,550	23,656	596,206
MILITARY CONTINGENTS				
Travel and allowances	–	–	11,744	11,744
Compensation claims	90,000	–	–	–
CIVILIAN POLICE MONITORS				
Travel and allowances	4,632,800	3,856,410	136,244	3,992,654
CIVILIAN PERSONNEL				
Salaries and related costs	9,536,000	6,847,009	76,649	6,923,658
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	389,600	380,689	11,650	392,339
AIR OPERATIONS	878,400	792,374	9,860	802,234
VEHICLE OPERATIONS				
Rental of vehicles	9,400	3,653	2,021	5,674
Maintenance and operations	648,700	578,895	159,742	738,637
COMMUNICATIONS				
Communications, test and workshop equipment	53,800	28,236	4,334	32,570
Parts, maintenance and repairs	6,000	17,868	934	18,802
Commercial communications	56,500	31,247	9,012	40,259
MISCELANEOUS EQUIPMENT				
Acquisition of other equipment	59,600	25,811	4,259	30,070
Parts, maintenance and repairs	4,400	4,549	72	4,621
SUPPLIES AND SERVICES	328,300	344,535	78,185	422,720
FREIGHT	21,600	1,681	–	1,681
PROGRAMME SUPPORT COSTS	664,300	664,300	–	664,300
TOTAL	18,000,000	14,149,807	528,362	14,678,169

Schedule 25.5

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Expenditure for the period 1 December 1993 to 31 May 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	234,900	74,600	3,230	77,830
CIVILIAN POLICE MONITORS				
Travel and allowances	1,802,800	575,454	–	575,454
CIVILIAN PERSONNEL				
Salaries and related costs	5,291,000	1,043,561	46,835	1,090,396
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	178,400	91,285	139,845	231,130
AIR OPERATIONS	408,000	113	384,651	384,764
VEHICLE OPERATIONS				
Rental of vehicles	20,000	250	2,326	2,576
Maintenance and operations	264,000	33,949	239,139	273,088
COMMUNICATIONS				
Communications, test and work-shop equipment	1,000	–	81	81
Parts, maintenance and repairs	6,000	–	1,962	1,962
Commercial communications	15,000	51,168	1,081	52,249
MISCELANEOUS EQUIPMENT				
Acquisition of other equipment	3,500	–	1,599	1,599
Parts, maintenance and repairs	5,000	29	8,477	8,506
SUPPLIES AND SERVICES	221,900	15,030	153,752	168,782
FREIGHT	5,000	203	–	203
PROGRAMME SUPPORT COSTS	734,000	61,200	–	61,200
TOTAL	9,190,500	1,946,842	982,978	2,929,820

Schedule 25.6

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period				ONUCA/ ONUSAL Total Outstanding
				ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	
AFGHANISTAN	1,501	234	–	940	561	39	195	1,735
ALBANIA	1,407	469	–	283	1,124	79	390	1,876
ALGERIA	2,417	7,486	8,334	–	–	–	1,569	1,569
ANDORRA	–	322	–	–	–	–	322	322
ANGOLA	1,501	234	–	940	561	39	195	1,735
ANTIGUA AND BARBUDA	75	234	260	–	–	–	49	49
ARGENTINA	8,611	26,669	–	–	8,611	4,452	22,217	35,280
ARMENIA	10,363	6,084	–	1,617	8,746	1,016	5,068	16,447
AUSTRALIA	114,061	353,287	393,290	–	–	–	74,058	74,058
AUSTRIA	56,653	175,474	195,343	–	–	–	36,784	36,784
AZERBAIJAN	17,538	10,293	273	2,464	14,801	1,718	8,575	27,558
BAHAMAS	2,248	937	2,404	–	–	–	781	781
BAHRAIN	453	1,402	1,561	–	–	–	294	294
BANGLADESH	636	234	675	–	–	–	195	195
BARBADOS	1,104	469	1,104	–	–	79	390	469
BELARUS	361,587	112,304	–	176,352	185,235	18,750	93,554	473,891
BELGIUM	80,069	248,002	276,084	–	–	–	51,987	51,987
BELIZE	681	234	–	120	561	39	195	915
BENIN	1,501	234	–	940	561	39	195	1,735
BHUTAN	75	234	75	–	–	39	195	234
BOLIVIA	3,007	469	–	1,883	1,124	79	390	3,476
BOSNIA AND HERZEGOVINA	2,567	1,871	–	387	2,180	312	1,559	4,438
BOTSWANA	75	234	260	–	–	–	49	49
BRAZIL	174,483	74,399	233,286	–	–	–	15,596	15,596
BRUNEI DARUSSALAM	453	1,402	686	–	–	–	1,169	1,169
BULGARIA	1,979	6,084	1,979	–	–	1,016	5,068	6,084
BURKINA FASO	1,142	234	–	581	561	39	195	1,376

Schedule 25.6
(Continued)

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period				ONUCA/ ONUSAL Total Outstanding
				ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	
BURUNDI	1,501	234	–	940	561	39	195	1,735
CAMBODIA	3,007	469	–	1,883	1,124	79	390	3,476
CAMEROON	1,104	469	–	240	864	79	390	1,573
CANADA	234,920	727,631	810,020	–	–	–	152,531	152,531
CAPE VERDE	1,501	234	–	940	561	39	195	1,735
CENTRAL AFRICAN REPUBLIC	1,598	234	–	1,037	561	39	195	1,832
CHAD	1,501	234	–	940	561	39	195	1,735
CHILE	10,912	3,743	9,703	–	1,209	625	3,118	4,952
CHINA	72,512	227,529	110,498	–	–	–	189,543	189,543
COLOMBIA	1,964	6,084	6,772	–	–	–	1,276	1,276
COMOROS	1,501	234	–	940	561	39	195	1,735
CONGO	151	469	230	–	–	–	390	390
COSTA RICA	4,984	469	–	3,600	1,384	79	390	5,453
COTE D'IVOIRE	6,014	937	–	3,766	2,248	156	781	6,951
CROATIA	8,346	6,084	–	1,258	7,088	1,016	5,068	14,430
CUBA	3,618	4,211	4,320	–	–	–	3,509	3,509
CYPRUS	1,728	937	2,468	–	–	–	197	197
CZECHOSLOVAKIA	–	–	–	–	–	–	–	–
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	4,320	2,337	–	–	4,320	390	1,947	6,657
DENMARK	49,099	152,076	169,297	–	–	–	31,878	31,878
DJIBOUTI	1,501	234	–	940	561	39	195	1,735
DOMINICA	551	234	–	120	431	39	195	785
DOMINICAN REPUBLIC	7,991	937	–	5,483	2,508	156	781	8,928
ECUADOR	3,371	1,402	–	–	3,371	233	1,169	4,773
EGYPT	9,057	3,274	11,645	–	–	–	686	686
EL SALVADOR	1,534	469	1,613	–	–	–	390	390

Schedule 25.6
(Continued)

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period				ONUCA/ ONUSAL Total Outstanding
				ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	
EQUATORIAL GUINEA	1,598	234	–	1,037	561	39	195	1,832
ERITREA	–	32	–	–	–	–	32	32
ESTONIA	7,787	3,274	–	1,538	6,249	546	2,728	11,061
ETHIOPIA	431	234	470	–	–	–	195	195
FIJI	864	469	943	–	–	–	390	390
FINLAND	43,056	133,361	148,460	–	–	–	27,957	27,957
FRANCE	565,027	1,772,951	1,966,284	–	–	–	371,694	371,694
GABON	302	937	–	–	302	156	781	1,239
GAMBIA	1,598	234	–	1,037	561	39	195	1,832
GEORGIA	10,224	9,826	–	1,451	8,773	1,641	8,185	20,050
GERMANY	674,548	2,089,308	2,325,881	–	–	–	437,975	437,975
GHANA	151	469	522	–	–	–	98	98
GREECE	5,287	16,378	8,021	–	–	–	13,644	13,644
GRENADA	551	234	736	–	–	–	49	49
GUATEMALA	6,014	937	–	3,766	2,248	156	781	6,951
GUINEA	1,501	234	–	940	561	39	195	1,735
GUINEA-BISSAU	1,501	234	–	940	561	39	195	1,735
GUYANA	864	469	943	–	–	–	390	390
HAITI	1,501	234	–	940	561	39	195	1,735
HONDURAS	1,876	469	752	–	1,124	79	390	1,593
HUNGARY	3,808	8,422	10,465	–	–	–	1,765	1,765
ICELAND	2,267	7,020	7,815	–	–	–	1,472	1,472
INDIA	31,103	16,846	33,915	–	–	–	14,034	14,034
INDONESIA	20,128	7,486	22,628	–	–	–	4,986	4,986
IRAN (ISLAMIC REPUBLIC OF)	219,188	32,556	72,775	113,365	29,572	6,016	30,016	178,969
IRAQ	37,113	6,084	–	22,761	14,352	1,016	5,068	43,197
IRELAND	13,597	42,113	46,882	–	–	–	8,828	8,828

Schedule 25.6
(Continued)

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	ONUCA/ ONUSAL Total Outstanding
ISRAEL	15,253	14,238	27,274	–	–	–	2,217	2,217
ITALY	324,056	1,003,710	1,117,361	–	–	–	210,405	210,405
JAMAICA	1,364	469	–	240	1,124	79	390	1,833
JAPAN	5,636,365	2,912,865	7,680,513	258,122	–	–	610,615	868,737
JORDAN	151	469	522	–	–	–	98	98
KAZAKHSTAN	27,900	16,378	24,434	–	3,466	2,734	13,644	19,844
KENYA	3,007	469	3,086	–	–	–	390	390
KUWAIT	3,777	11,699	13,023	–	–	–	2,453	2,453
KYRGYZSTAN	4,782	2,806	–	746	4,036	468	2,338	7,588
LAO PEOPLE'S DEMOCRATIC REPUBLIC	75	234	146	–	39	–	124	163
LATVIA	14,462	6,084	–	2,854	11,608	1,016	5,068	20,546
LEBANON	1,876	469	1,725	–	151	79	390	620
LESOTHO	75	234	75	–	–	39	195	234
LIBERIA	3,007	469	–	1,883	1,124	79	390	3,476
LIBYAN ARAB JAMAHIRIYA	80,073	11,230	–	52,058	28,015	1,874	9,356	91,303
LIECHTENSTEIN	756	2,340	2,605	–	–	–	491	491
LITHUANIA	16,686	7,020	5,680	3,292	7,714	1,172	5,848	18,026
LUXEMBOURG	4,533	14,038	15,628	–	–	–	2,943	2,943
MADAGASCAR	1,615	437	–	491	1,124	79	358	2,052
MALAWI	431	234	–	–	431	39	195	665
MALAYSIA	1,813	5,616	6,252	–	–	–	1,177	1,177
MALDIVES	551	234	470	120	–	–	195	315
MALI	1,501	234	–	940	561	39	195	1,735
MALTA	151	469	522	–	–	–	98	98
MARSHALL ISLANDS	1,038	469	–	174	864	79	390	1,507
MAURITANIA	1,598	234	–	1,037	561	39	195	1,832
MAURITIUS	151	469	230	–	–	–	390	390

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

				Contributions outstanding for the period				ONUCA/
	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	ONUSAL Total Outstanding
MEXICO	13,293	41,179	20,168	–	0	–	34,304	34,304
MICRONESIA (FEDERATED STATES OF)	151	469	522	–	–	–	98	98
MONACO	–	322	–	–	–	–	322	322
MONGOLIA	1,762	469	–	638	1,124	79	390	2,231
MOROCCO	2,591	1,402	453	–	2,138	233	1,169	3,540
MOZAMBIQUE	1,501	234	–	940	561	39	195	1,735
MYANMAR	75	234	260	–	–	–	49	49
NAMIBIA	75	234	260	–	–	–	49	49
NEPAL	75	234	114	–	–	–	195	195
NETHERLANDS	113,306	350,947	390,686	–	–	–	73,567	73,567
NEW ZEALAND	18,130	56,153	62,511	–	–	–	11,772	11,772
NICARAGUA	864	469	943	–	–	–	390	390
NIGER	1,501	234	–	940	561	39	195	1,735
NIGERIA	17,280	9,357	18,842	–	–	–	7,795	7,795
NORWAY	41,546	128,682	143,253	–	–	–	26,975	26,975
OMAN	453	1,402	1,561	–	–	–	294	294
PAKISTAN	906	2,806	3,124	–	–	–	588	588
PANAMA	3,068	937	2,766	–	302	156	781	1,239
PAPUA NEW GUINEA	564	234	128	3	434	39	195	670
PARAGUAY	3,572	937	–	1,064	2,508	156	781	4,509
PERU	6,623	2,806	–	1,440	5,183	468	2,338	9,429
PHILIPPINES	19,060	3,274	19,606	–	–	–	2,728	2,728
POLAND	7,101	21,991	–	–	7,101	3,671	18,320	29,092
PORTUGAL	3,022	9,357	4,584	–	–	–	7,795	7,795
QATAR	7,670	2,337	6,914	–	756	390	1,947	3,093
REPUBLIC OF KOREA	10,424	32,286	35,942	–	–	–	6,768	6,768
REPUBLIC OF MOLDOVA	11,957	7,020	–	1,866	10,091	1,172	5,848	18,977

Schedule 25.6
(Continued)

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period				ONUCA/ ONUSAL Total Outstanding
				ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	
ROMANIA	18,914	7,956	-	4,226	14,688	1,328	6,628	26,870
RUSSIAN FEDERATION	12,755,283	1,982,750	-	6,490,869	6,264,414	331,018	1,651,732	14,738,033
RWANDA	1,501	234	-	940	561	39	195	1,735
SAINT KITTS AND NEVIS	1,501	234	-	940	561	39	195	1,735
SAINT LUCIA	431	234	470	-	-	-	195	195
SAINT VINCENT AND THE GRENADINES	1,501	234	-	940	561	39	195	1,735
SAMOA	431	234	616	-	-	-	49	49
SAN MARINO	3,985	2,340	4,376	-	-	-	1,949	1,949
SAO TOME AND PRINCIPE	1,501	234	-	940	561	39	195	1,735
SAUDI ARABIA	82,937	44,921	68,439	-	14,498	7,499	37,422	59,419
SENEGAL	1,335	234	-	774	561	39	195	1,569
SEYCHELLES	936	234	-	375	561	39	195	1,170
SIERRA LEONE	1,598	234	-	1,037	561	39	195	1,832
SINGAPORE	1,813	5,616	6,252	-	-	-	1,177	1,177
SLOVENIA	5,778	4,211	9,106	-	-	-	883	883
SOLOMON ISLANDS	1,501	234	-	940	561	39	195	1,735
SOMALIA	1,501	234	-	940	561	39	195	1,735
SOUTH AFRICA	655,938	95,925	-	420,322	235,616	16,014	79,911	751,863
SPAIN	149,563	463,251	199,908	-	-	26,997	385,909	412,906
SRI LANKA	151	469	522	-	-	-	98	98
SUDAN	1,501	234	-	940	561	39	195	1,735
SURINAME	1,501	234	-	940	561	39	195	1,735
SWAZILAND	1,534	469	1,905	-	-	-	98	98
SWEDEN	83,846	259,701	289,107	-	-	-	54,440	54,440
SYRIAN ARAB REPUBLIC	12,027	1,871	-	7,532	4,495	312	1,559	13,898
TAJIKISTAN	3,985	2,337	-	622	3,363	390	1,947	6,322
THAILAND	1,663	5,148	5,732	-	-	-	1,079	1,079

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA (ONUCA) AND UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (ONUSAL)

Assessed Contributions unpaid as at 31 December 1993

(United States dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: ONUCA prior to 30 Apr 1992	ONUSAL 1 Jul 1991 to 28 Feb 1993	ONUSAL 1 Mar 1993 to 30 Nov 1993	ONUSAL 1 Dec 1993 to 31 May 1994	ONUCA/ ONUSAL Total Outstanding
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	129	–	–	–	–	129	129
TOGO	1,598	234	–	1,037	561	39	195	1,832
TRINIDAD AND TOBAGO	15,034	2,337	–	9,414	5,620	390	1,947	17,371
TUNISIA	453	1,402	686	–	–	–	1,169	1,169
TURKEY	23,783	12,633	31,457	202	–	–	4,757	4,959
TURKMENISTAN	4,782	2,806	–	746	4,036	468	2,338	7,588
UGANDA	1,501	234	–	940	561	39	195	1,735
UKRAINE	1,374,886	437,515	–	668,471	706,415	73,044	364,471	1,812,401
UNITED ARAB EMIRATES	59,189	9,826	–	36,105	23,084	1,641	8,185	69,015
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	897,400	1,483,369	2,069,785	–	–	–	310,984	310,984
UNITED REPUBLIC OF TANZANIA	696	234	–	135	561	39	195	930
UNITED STATES OF AMERICA	6,289,869	8,290,839	8,544,021	3,769,088	(340,700)	340,700	2,267,599	6,036,687
URUGUAY	7,299	1,871	–	2,804	4,495	312	1,559	9,170
UZBEKISTAN	20,726	12,165	–	3,234	17,492	2,030	10,135	32,891
VANUATU	1,501	234	–	940	561	39	195	1,735
VENEZUELA	7,403	22,927	6,978	–	425	3,827	19,100	23,352
VIET NAM	3,007	469	–	1,883	1,124	79	390	3,476
YEMEN	2,117	234	–	1,556	561	39	195	2,351
YUGOSLAVIA	117,505	7,357	–	83,432	34,073	1,250	6,107	124,862
ZAIRE	1,104	469	1,183	–	–	–	390	390
ZAMBIA	2,203	469	–	1,079	1,124	79	390	2,672
ZIMBABWE	431	234	356	–	75	39	195	309
TOTAL	31,992,638	24,179,356	27,742,753	12,199,560	7,412,853	862,924	7,953,903	28,429,240

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA a/ b/

Income and expenditure for the period 1 November 1991 to 30 April 1994 as at 31 December 1993

(United States dollars)

	Mandate period 1 November 1991 to 30 September 1993	Mandate period 1 October 1993 to 30 April 1994	Biennium period 1 January 1992 to 31 December 1993
Income c/			
Funded by assessed contributions	1,547,851,900	34,339,700	1,567,872,400
Voluntary contributions d/	9,492,879	–	9,492,879
Interest income	5,699,841	1,877	5,701,718
Miscellaneous income	1,402,987	2,427,489	3,832,459
Total income	1,564,447,607	36,769,066	1,586,899,456
Expenditure (Schedules 26.1 and 26.2)	1,534,467,477	54,100,632	1,584,485,690
Excess of income over expenditure	29,980,130	(17,331,566)	2,413,766

Assets and liabilities as at 31 December 1993

		1993	1991
Assets			
Cash		85,847	1,608,067
Assessed contributions unpaid c/ e/	(Schedule 26.3)	322,793,289	13,419,054
Pledged contributions unpaid		2,361,702	–
Accounts receivable		2,627,998	683,546
Deferred charges		2,833,633	7,916
Due from United Nations Military Liaison Team		104,317	–
Total assets		330,806,786	15,718,583
Liabilities			
Accounts payable – member states		4,357,858	1,256,250
Accounts payable – other		853,068	–
Unliquidated obligations for the periods			
1 November 1991 to 30 September 1993	(Schedule 26.1)	234,228,510	1,005,711
1 October 1993 to 30 April 1994	(Schedule 26.2)	16,971,777	–
Deferred credits		14,794	–
Due to United Nations Transition Assistance Group		20,600,000	–
Due to United Nations Peace-keeping Reserve Fund		37,900,000	–
Due to United Nations General Fund		3,229,099	3,218,708
Total liabilities		318,155,106	5,480,669
Fund balance			
Balance as at 1 January 1992		10,237,914	–
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		2,413,766	10,237,914
Balance as at 31 December 1993		12,651,680	10,237,914
Total liabilities and fund balance		330,806,786	15,718,583

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a/ See note 2(a).

b/ The special account for United Nations Advance Mission in Cambodia (UNAMIC) has been consolidated into the special account for United Nations Transitional Authority in Cambodia (UNTAC).

c/ Includes assessed contributions unpaid irrespective of collectibility.

d/ Includes voluntary contributions of $26,054 from Luxembourg, $3,100,000 from Japan, $1,000,000 from Australia, $2,231,018 from the Netherlands, $100,000 from the Philippines, $1,000,000 from the United Kingdom, $2,000,000 from the United States of America, $ 25,807 from New Zealand and $ 10,000 from a private donation.

e/ $ 99,240,714 of this total relates to assessments under the provisions of General Assembly decision 48/469 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 26.1

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Expenditure for the period 1 November 1991 to 30 September 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursement	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	64,162,900	62,760,855	1,215,799	63,976,654
MILITARY CONTINGENTS				
Travel and allowances	12,970,900	13,097,279	173,245	13,270,524
Rotation of contingents	30,627,700	27,510,025	5,175,623	32,685,648
Reimbursement of use of contingent-owned equipment	40,220,000	196,000	40,024,000	40,220,000
Rations	76,229,600	75,550,837	1,600,832	77,151,669
Welfare	3,068,100	3,034,212	22,543	3,056,755
Standard troop cost	255,425,900	146,654,253	108,771,647	255,425,900
Compensation claims	17,000,000	381,791	16,618,209	17,000,000
CIVILIAN POLICE MONITORS				
Travel and allowances	204,764,600	203,242,505	752,876	203,995,381
CIVILIAN PERSONNEL				
Salaries and allowances	224,909,100	193,419,123	4,011,524	197,430,647
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	137,243,800	129,675,074	6,288,425	135,963,498
AIR OPERATIONS	125,210,600	123,782,870	3,701,348	127,484,218
NAVAL OPERATIONS	612,300	564,791	1,420	566,211
VEHICLE OPERATIONS				
Acquisition of vehicles	79,140,200	78,239,768	773,489	79,013,257
Rental of vehicles	1,861,300	1,743,137	43,296	1,786,433
Maintenance and operations	27,721,600	19,171,206	6,744,566	25,915,772
Workshop equipment	520,100	422,498	93,000	515,498
COMMUNICATIONS				
Communications, test and workshop equipment	17,824,000	17,359,085	68,286	17,427,371
Parts, maintenance and repairs	3,017,200	3,059,702	145,291	3,204,993
Commercial communications	9,934,500	9,884,839	68,599	9,953,438
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	40,672,100	38,276,748	1,280,463	39,557,211
Parts, maintenance and repairs	2,862,000	1,684,470	931,618	2,616,088
SUPPLIES AND SERVICES	72,866,400	64,172,552	16,092,204	80,264,756
FREIGHT	47,626,600	31,282,124	16,592,903	47,875,027
PEACE-KEEPING SUPPORT COSTS	14,357,700	14,357,700	–	14,357,700
INTEGRATED MANAGEMENT INFORMATION SYSTEM	400,000	400,000	–	400,000
CONTRIBUTION TO INTERIM JOINT ADMINISTRATION	7,000,000	7,000,000	–	7,000,000
SPECIAL PROGRAMMES				
Election related	17,832,100	17,164,299	523,225	17,687,524
Public information	6,210,300	5,840,005	297,911	6,137,916
Training	1,289,900	1,279,443	–	1,279,443
Mine clearance	7,787,500	7,617,486	147,550	7,765,036
Assistance to factions	3,482,900	1,414,291	2,068,617	3,482,908
TOTAL	1,554,851,900	1,300,238,967	234,228,510	1,534,467,477

Schedule 26.2

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Expenditure for the period 1 October 1993 to 30 April 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursement	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	1,401,200	1,740,951	107,189	1,848,140
MILITARY CONTINGENTS				
Travel and allowances	954,800	623,700	140,649	764,349
Rotation of contingents	1,752,200	1,382,969	40,297	1,423,266
Rations	1,075,900	417,162	–	417,162
Welfare	57,600	12,949	–	12,949
Standard troop cost	4,602,100	–	4,602,100	4,602,100
CIVILIAN POLICE MONITORS				
Travel and allowances	379,600	287,696	19,200	306,896
CIVILIAN PERSONNEL				
Salaries and allowances	9,130,000	15,111,435	1,064,522	16,175,957
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	1,245,200	2,015,828	222,178	2,238,006
AIR OPERATIONS	4,190,900	7,226,284	1,483,750	8,710,034
VEHICLE OPERATIONS				
Rental of vehicles	32,300	118,218	249,351	367,569
Maintenance and operations	283,800	886,638	2,015,532	2,902,170
COMMUNICATIONS				
Parts, maintenance and repairs	86,500	2,905	5,176	8,081
Commercial communications	92,200	440,812	416,170	856,982
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	144,200	46,332	109,663	155,995
Parts, maintenance and repairs	34,500	31,428	100,170	131,598
SUPPLIES AND SERVICES	1,205,100	1,813,448	589,091	2,402,539
FREIGHT	6,941,300	4,604,950	5,806,739	10,411,689
PEACE–KEEPING SUPPORT COSTS	730,300	365,151	–	365,151
TOTAL	34,339,700	37,128,855	16,971,777	54,100,632

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: Up to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Aug 93	1 Sep 93 to 31 Mar 94	Total Outstanding
AFGHANISTAN	11,443	4,209	–	11,443	2,350	854	1,005	15,652
ALBANIA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
ALGERIA	99,681	134,714	202,232	–	–	–	32,163	32,163
ANDORRA	–	28,634	–	–	–	–	28,634	28,634
ANGOLA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
ANTIGUA AND BARBUDA	3,115	4,209	6,319	–	–	–	1,005	1,005
ARGENTINA	1,305,943	479,920	1,220,819	85,124	267,932	97,406	114,582	565,044
ARMENIA	235,291	109,455	–	235,291	61,108	22,215	26,132	344,746
AUSTRALIA	4,703,616	6,356,842	9,542,760	–	–	–	1,517,698	1,517,698
AUSTRIA	2,336,234	3,157,371	4,739,781	–	–	–	753,824	753,824
AZERBAIJAN	398,188	185,232	31,919	366,269	103,413	37,595	44,224	551,501
BAHAMAS	45,223	16,840	7,406	37,817	9,401	3,418	4,021	54,657
BAHRAIN	18,689	25,260	37,918	–	–	–	6,031	6,031
BANGLADESH	9,113	4,209	9,113	–	2,350	854	1,005	4,209
BARBADOS	22,890	8,420	664	22,226	4,701	1,709	2,010	30,646
BELARUS	3,900,374	2,020,718	–	3,900,374	1,128,138	410,133	482,447	5,921,092
BELGIUM	3,301,877	4,462,419	5,793,181	–	–	905,710	1,065,405	1,971,115
BELIZE	11,443	4,209	500	10,943	2,350	854	1,005	15,152
BENIN	11,443	4,209	–	11,443	2,350	854	1,005	15,652
BHUTAN	3,115	4,209	–	3,115	2,350	854	1,005	7,324
BOLIVIA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
BOSNIA AND HERZEGOVINA	59,979	33,679	–	59,979	18,802	6,836	8,041	93,658
BOTSWANA	3,115	4,209	6,319	–	–	–	1,005	1,005
BRAZIL	3,637,645	1,338,727	2,647,081	990,564	747,392	271,713	319,622	2,329,291
BRUNEI DARUSSALAM	18,689	25,260	32,791	–	–	5,127	6,031	11,158
BULGARIA	80,990	109,455	80,975	15	61,108	22,215	26,132	109,470
BURKINA FASO	11,443	4,209	–	11,443	2,350	854	1,005	15,652
BURUNDI	11,443	4,209	–	11,443	2,350	854	1,005	15,652
CAMBODIA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
CAMEROON	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
CANADA	9,687,581	13,092,568	19,654,293	–	–	–	3,125,856	3,125,856
CAPE VERDE	11,304	4,209	–	11,304	2,350	854	1,005	15,513
CENTRAL AFRICAN REPUBLIC	11,443	4,209	–	11,443	2,350	854	1,005	15,652
CHAD	11,443	4,209	–	11,443	2,350	854	1,005	15,652

Schedule 26.3
(Continued)

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: Up to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Aug 93	1 Sep 93 to 31 Mar 94	Total Outstanding
CHILE	183,119	67,357	38,786	144,333	37,604	13,671	16,082	211,690
CHINA	4,606,507	4,093,990	6,892,081	–	–	830,917	977,499	1,808,416
COLOMBIA	80,990	109,455	190,445	–	–	–	–	–
COMOROS	11,443	4,209	–	11,443	2,350	854	1,005	15,652
CONGO	22,226	8,420	1,800	20,426	4,701	1,709	2,010	28,846
COSTA RICA	23,023	8,420	–	23,023	4,701	1,709	2,010	31,443
COTE D 'IVOIRE	45,782	16,840	–	45,782	9,401	3,418	4,021	62,622
CROATIA	194,936	109,455	–	194,936	61,108	22,215	26,132	304,391
CUBA	206,010	75,777	105,969	100,041	42,305	15,380	18,092	175,818
CYPRUS	37,783	16,840	9,405	28,378	9,401	3,418	4,021	45,218
CZECHOSLOVAKIA	3,722,381	–	–	3,722,381	–	–	–	3,722,381
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	91,141	42,097	–	91,141	23,502	8,544	10,051	133,238
DENMARK	2,024,736	2,736,388	4,107,810	–	–	–	653,314	653,314
DJIBOUTI	11,443	4,209	–	11,443	2,350	854	1,005	15,652
DOMINICA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
DOMINICAN REPUBLIC	45,916	16,840	–	45,916	9,401	3,418	4,021	62,756
ECUADOR	68,668	25,260	–	68,668	14,102	5,127	6,031	93,928
EGYPT	120,595	58,938	165,461	–	–	–	14,072	14,072
EL SALVADOR	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
EQUATORIAL GUINEA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
ERITREA	–	3,838	–	–	–	–	3,838	3,838
ESTONIA	159,394	58,938	–	159,394	32,904	11,962	14,072	218,332
ETHIOPIA	9,113	4,209	11,463	–	–	854	1,005	1,859
FIJI	6,229	8,420	10,930	–	–	1,709	2,010	3,719
FINLAND	1,775,537	2,399,603	3,602,233	–	–	–	572,907	572,907
FRANCE	23,306,728	31,901,227	47,591,076	–	–	–	7,616,879	7,616,879
GABON	12,461	16,840	–	12,461	9,401	3,418	4,021	29,301
GAMBIA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
GEORGIA	249,709	176,813	–	249,709	98,712	35,887	42,214	426,522
GERMANY	27,816,752	37,593,774	56,434,997	–	–	–	8,975,529	8,975,529
GHANA	6,229	8,420	12,639	–	–	–	2,010	2,010
GREECE	218,049	294,688	382,569	–	–	59,811	70,357	130,168
GRENADA	11,443	4,209	4,331	7,112	2,350	854	1,005	11,321

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period				Total Outstanding
				Up to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Aug 93	1 Sep 93 to 31 Mar 94	
GUATEMALA	45,782	16,840	–	45,782	9,401	3,418	4,021	62,622
GUINEA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
GUINEA-BISSAU	11,443	4,209	–	11,443	2,350	854	1,005	15,652
GUYANA	18,227	8,420	–	18,227	4,701	1,709	2,010	26,647
HAITI	11,443	4,209	–	11,443	2,350	854	1,005	15,652
HONDURAS	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
HUNGARY	184,125	151,553	299,495	–	–	–	36,183	36,183
ICELAND	333,401	126,295	429,543	–	–	–	30,153	30,153
INDIA	656,193	303,107	825,413	–	–	61,520	72,367	133,887
INDONESIA	111,556	134,714	10,478	101,078	75,209	27,342	32,163	235,792
IRAN (ISLAMIC REPUBLIC OF)	1,904,750	505,024	973,815	787,646	361,944	131,584	154,785	1,435,959
IRAQ	297,436	109,455	–	297,436	61,108	22,215	26,132	406,891
IRELAND	560,695	757,770	1,137,547	–	–	–	180,918	180,918
ISRAEL	267,972	336,941	543,130	–	–	15,547	46,235	61,782
ITALY	39,098,109	18,060,166	49,180,851	–	–	3,665,552	4,311,872	7,977,424
JAMAICA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
JAPAN	38,781,475	52,412,372	78,680,371	–	–	–	12,513,476	12,513,476
JORDAN	6,229	8,420	12,639	–	–	–	2,010	2,010
KAZAKHSTAN	633,480	294,688	488,922	144,558	164,520	59,811	70,357	439,246
KENYA	22,890	8,420	27,591	–	–	1,709	2,010	3,719
KUWAIT	155,749	210,492	315,986	–	–	–	50,255	50,255
KYRGYZSTAN	108,597	50,517	–	108,597	28,203	10,253	12,061	159,114
LAO PEOPLE'S DEMOCRATIC REPUBLIC	3,115	4,209	7,324	–	–	–	–	–
LATVIA	296,020	109,455	–	296,020	61,108	22,215	26,132	405,475
LEBANON	22,890	8,420	16,661	6,229	4,701	1,709	2,010	14,649
LESOTHO	3,115	4,209	3,115	–	2,350	854	1,005	4,209
LIBERIA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
LIBYAN ARAB JAMAHIRIYA	549,899	202,072	–	549,899	112,814	41,013	48,245	751,971
LIECHTENSTEIN	31,150	42,098	63,197	–	–	–	10,051	10,051
LITHUANIA	341,561	126,294	128,860	212,701	70,508	25,633	30,153	338,995
LUXEMBOURG	186,898	252,590	379,182	–	–	–	60,306	60,306
MADAGASCAR	22,890	7,994	–	22,890	4,701	1,709	1,584	30,884
MALAWI	9,113	4,209	–	9,113	2,350	854	1,005	13,322
MALAYSIA	74,760	101,036	151,674	–	–	–	24,122	24,122

Schedule 26.3
(Continued)

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: Up to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Aug 93	1 Sep 93 to 31 Mar 94	Total Outstanding
MALDIVES	11,443	4,209	–	11,443	2,350	854	1,005	15,652
MALI	11,443	4,209	–	11,443	2,350	854	1,005	15,652
MALTA	6,229	8,420	12,639	–	–	–	2,010	2,010
MARSHALL ISLANDS	22,770	8,420	–	22,770	4,701	1,709	2,010	31,190
MAURITANIA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
MAURITIUS	6,229	8,420	12,639	–	–	–	2,010	2,010
MEXICO	1,604,026	740,929	1,804,026	–	213,650	150,382	176,897	540,929
MICRONESIA (FEDERATED STATES OF)	6,229	8,420	12,639	–	–	–	2,010	2,010
MONACO	–	38,381	–	–	–	–	38,381	38,381
MONGOLIA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
MOROCCO	20,813	25,260	34,915	–	–	5,127	6,031	11,158
MOZAMBIQUE	11,443	4,209	–	11,443	2,350	854	1,005	15,652
MYANMAR	3,115	4,209	6,319	–	–	–	1,005	1,005
NAMIBIA	3,115	4,209	6,319	–	–	–	1,005	1,005
NEPAL	3,115	4,209	5,465	–	–	854	1,005	1,859
NETHERLANDS	4,672,467	6,314,744	9,479,563	–	–	–	1,507,648	1,507,648
NEW ZEALAND	747,594	1,010,359	1,757,953	–	–	–	–	–
NICARAGUA	18,227	8,420	9,992	8,235	4,701	1,709	2,010	16,655
NIGER	11,443	4,209	–	11,443	2,350	854	1,005	15,652
NIGERIA	292,247	168,393	355,646	–	30,612	34,178	40,204	104,994
NORWAY	1,713,237	2,315,406	4,028,643	–	–	–	–	–
OMAN	18,689	25,260	37,918	–	–	–	6,031	6,031
PAKISTAN	120 240	50,517	158,696	–	–	–	12,061	12,061
PANAMA	45,782	16,840	20,321	25,461	9,401	3,418	4,021	42,301
PAPUA NEW GUINEA	11,320	4,209	–	11,320	2,350	854	1,005	15,529
PARAGUAY	45,916	16,840	–	45,916	9,401	3,418	4,021	62,756
PERU	137,342	50,517	–	137,342	28,203	10,253	12,061	187,859
PHILIPPINES	160,498	58,938	193,402	–	–	11,962	14,072	26,034
POLAND	292,808	395,722	513,734	–	–	80,317	94,479	174,796
PORTUGAL	364,551	168,393	458,562	–	–	34,178	40,204	74,382
QATAR	114,449	42,097	–	114,449	23,502	8,544	10,051	156,546
REPUBLIC OF KOREA	1,257,702	580,955	1,582,043	–	–	117,911	138,703	256,614
REPUBLIC OF MOLDOVA	271,491	126,294	–	271,491	70,508	25,633	30,153	397,785

Schedule 26.3
(Continued)

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period Up to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Aug 93	1 Sep 93 to 31 Mar 94	Total Outstanding
ROMANIA	389,400	143,133	–	389,400	79,909	29,051	34,173	532,533
RUSSIAN FEDERATION	122,248,713	35,676,207	–	122,248,713	19,917,148	7,240,849	8,518,210	157,924,920
RWANDA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SAINT KITTS AND NEVIS	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SAINT LUCIA	11,304	4,209	13,462	192	–	854	1,005	2,051
SAINT VINCENT AND THE GRENADINES	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SAMOA	5,114	4,209	8,318	–	–	–	1,005	1,005
SAN MARINO	90,497	42,098	122,529	–	–	15	10,051	10,066
SAO TOME AND PRINCIPE	11,443	4,209	11,443	–	2,350	854	1,005	4,209
SAUDI ARABIA	1,749,845	808,287	–	1,749,845	451,255	164,053	192,979	2,558,132
SENEGAL	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SEYCHELLES	9,444	4,209	–	9,444	2,350	854	1,005	13,653
SIERRA LEONE	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SINGAPORE	74,760	101,036	131,167	–	–	20,507	24,122	44,629
SLOVENIA	134,957	75,777	192,637	–	–	5	18,092	18,097
SOLOMON ISLANDS	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SOMALIA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SOUTH AFRICA	4,695,152	1,726,031	–	4,695,152	963,618	350,322	412,091	6,421,183
SPAIN	18,045,281	8,335,462	18,045,281	–	4,653,570	1,691,797	1,990,095	8,335,462
SRI LANKA	18,227	8,420	22,928	–	–	1,709	2,010	3,719
SUDAN	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SURINAME	11,443	4,209	–	11,443	2,350	854	1,005	15,652
SWAZILAND	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
SWEDEN	3,457,625	4,672,911	7,014,891	–	–	–	1,115,645	1,115,645
SYRIAN ARAB REPUBLIC	91,561	33,679	–	91,561	18,802	6,836	8,041	125,240
TAJIKISTAN	90,497	42,097	–	90,497	23,502	8,544	10,051	132,594
THAILAND	68,546	92,617	139,050	–	–	–	22,113	22,113
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	17,302	–	15,595	–	–	1,707	17,302
TOGO	11,443	4,209	–	11,443	2,350	854	1,005	15,652
TRINIDAD AND TOBAGO	114,449	42,097	–	114,449	23,502	8,544	10,051	156,546
TUNISIA	47,757	25,260	61,867	–	–	5,118	6,031	11,149
TURKEY	499,387	227,330	174,112	498,330	–	–	54,275	552,605
TURKMENISTAN	108,597	50,517	–	108,597	28,203	10,253	12,061	159,114

Schedule 26.3
(Concluded)

UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period				Total Outstanding
				Up to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Aug 93	1 Sep 93 to 31 Mar 94	
UGANDA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
UKRAINE	14,934,770	7,872,381	–	14,934,770	4,395,038	1,597,809	1,879,534	22,807,151
UNITED ARAB EMIRATES	480,423	176,813	–	480,423	98,712	35,887	42,214	657,236
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	19,499,962	26,690,696	39,817,868	–	–	–	6,372,790	6,372,790
UNITED REPUBLIC OF TANZANIA	11,443	4,209	–	11,443	2,350	854	1,005	15,652
UNITED STATES OF AMERICA	100,793,146	133,617,939	195,270,513	–	6,254,699	1,148,877	31,736,996	39,140,572
URUGUAY	91,561	33,679	17,114	74,447	18,802	6,836	8,041	108,126
UZBEKISTAN	470,585	218,910	–	470,585	122,214	44,431	52,265	689,495
VANUATU	11,443	4,209	–	11,443	2,350	854	1,005	15,652
VENEZUELA	893,150	412,563	–	893,150	230,328	83,735	98,500	1,305,713
VIET NAM	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
YEMEN	11,443	4,209	–	11,443	2,350	854	1,005	15,652
YUGOSLAVIA	572,049	117,412	–	556,454	75,209	27,342	30,456	689,461
ZAIRE	22,890	8,420	664	22,226	4,701	1,709	2,010	30,646
ZAMBIA	22,890	8,420	–	22,890	4,701	1,709	2,010	31,310
ZIMBABWE	11,510	4,209	8,395	3,115	2,350	854	1,005	7,324
TOTAL	482,024,173	419,564,650	578,795,534	161,984,569	41,634,209	19,933,798	99,240,714	322,793,289

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA a/

Income and expenditure for the period 4 November 1993 to 31 March 1994 as at 31 December 1993

(United States dollars)

	Mandate period 4 November 1993 to 31 March 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/		
Funded by assessed contributions	756,500	756,500
Miscellaneous income	31	31
Total income	756,531	756,531
Expenditure (Schedule 27.1)	110,177	110,177
Excess of income over expenditure	646,354	646,354

Assets and liabilities as at 31 December 1993

Assets		
Assessed contributions unpaid b/ c/	(Schedule 27.2)	734,304
Due from United Nations General Fund		16,367
Total assets		750,671
Liabilities		
Due to United Nations Transitional Authority in Cambodia		104,317
Total liabilities		104,317
Fund balance		
Balance as at 4 November 1993		-
Excess of income over expenditure for the period 4 November 1993 to 31 December 1993		646,354
Balance as at 31 December 1993		646,354
Total liabilities and fund balance		750,671

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a/ See note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Total pertains to assessments in accordance with General Assembly decision 48/480 of 23 December 1993

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Expenditure for the period 4 November 1993 to 31 March 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS Travel and allowances	436,900	96,998	-	96,998
CIVILIAN PERSONNEL Salaries and related costs	229,600	5,523	-	5,523
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	4,800	-	-	-
VEHICLE OPERATIONS Maintenance and operations	14,600	1,074	-	1,074
COMMUNICATIONS Commercial communications	37,000	-	-	-
SUPPLIES AND SERVICES	14,000	722	-	722
PROGRAMME SUPPORT COST	15,100	5,860	-	5,860
TOTAL	752,000	110,177	-	110,177

Schedule 27.2

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
AFGHANISTAN	8	–	8
ALBANIA	15	–	15
ALGERIA	232	–	232
ANDORRA	56	–	56
ANGOLA	8	–	8
ANTIGUA AND BARBUDA	8	–	8
ARGENTINA	829	–	829
ARMENIA	189	–	189
AUSTRALIA	10,991	–	10,991
AUSTRIA	5,459	–	5,459
AZERBAIJAN	320	–	320
BAHAMAS	29	–	29
BAHRAIN	44	–	44
BANGLADESH	8	–	8
BARBADOS	15	–	15
BELARUS	3,494	–	3,494
BELGIUM	7,715	–	7,715
BELIZE	8	–	8
BENIN	8	–	8
BHUTAN	8	–	8
BOLIVIA	15	–	15
BOSNIA AND HERZEGOVINA	58	–	58
BOTSWANA	8	–	8
BRAZIL	2,314	–	2,314
BRUNEI DARUSSALAM	44	–	44
BULGARIA	189	–	189
BURKINA FASO	8	–	8
BURUNDI	8	–	8
CAMBODIA	15	–	15
CAMEROON	15	–	15
CANADA	22,636	–	22,636
CAPE VERDE	8	–	8
CENTRAL AFRICAN REPUBLIC	8	–	8
CHAD	8	–	8
CHILE	117	–	117
CHINA	7,078	–	7,078
COLOMBIA	189	189	–
COMOROS	8	–	8
CONGO	15	–	15
COSTA RICA	15	–	15
COTE D'IVOIRE	29	–	29
CROATIA	189	–	189
CUBA	131	–	131
CYPRUS	29	–	29
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	73	–	73
DENMARK	4,731	–	4,731
DJIBOUTI	8	–	8
DOMINICA	8	–	8
DOMINICAN REPUBLIC	29	–	29

Schedule 27.2
(Continued)

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
ECUADOR	44	–	44
EGYPT	102	–	102
EL SALVADOR	15	–	15
EQUATORIAL GUINEA	8	–	8
ERITREA	7	–	7
ESTONIA	102	–	102
ETHIOPIA	8	–	8
FIJI	15	–	15
FINLAND	4,150	–	4,150
FRANCE	55,155	–	55,155
GABON	29	–	29
GAMBIA	8	–	8
GEORGIA	306	–	306
GERMANY	64,997	–	64,997
GHANA	15	–	15
GREECE	510	–	510
GRENADA	8	–	8
GUATEMALA	29	–	29
GUINEA	8	–	8
GUINEA-BISSAU	8	–	8
GUYANA	15	–	15
HAITI	8	–	8
HONDURAS	15	–	15
HUNGARY	262	–	262
ICELAND	218	–	218
INDIA	525	–	525
INDONESIA	232	–	232
IRAN (ISLAMIC REPUBLIC OF)	1,121	–	1,121
IRAQ	189	–	189
IRELAND	1,309	–	1,309
ISRAEL	335	–	335
ITALY	31,225	–	31,225
JAMAICA	15	–	15
JAPAN	90,618	–	90,618
JORDAN	15	–	15
KAZAKHSTAN	510	–	510
KENYA	15	–	15
KUWAIT	364	–	364
KYRGYZSTAN	86	–	86
LAO PEOPLE'S DEMOCRATIC REPUBLIC	8	–	8
LATVIA	189	–	189
LEBANON	15	–	15
LESOTHO	8	–	8
LIBERIA	15	–	15
LIBYAN ARAB JAMAHIRIYA	349	–	349
LIECHTENSTEIN	73	–	73
LITHUANIA	218	–	218
LUXEMBOURG	436	–	436
MADAGASCAR	11	–	11
MALAWI	8	–	8

Schedule 27.2
(Continued)

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
MALAYSIA	174	–	174
MALDIVES	8	–	8
MALI	8	–	8
MALTA	15	–	15
MARSHALL ISLANDS	15	–	15
MAURITANIA	8	–	8
MAURITIUS	15	–	15
MEXICO	1,281	–	1,281
MICRONESIA (FEDERATED STATES OF)	15	–	15
MONACO	61	–	61
MONGOLIA	15	–	15
MOROCCO	44	–	44
MOZAMBIQUE	8	–	8
MYANMAR	8	–	8
NAMIBIA	8	–	8
NEPAL	8	–	8
NETHERLANDS	10,917	–	10,917
NEW ZEALAND	1,747	–	1,747
NICARAGUA	15	–	15
NIGER	8	–	8
NIGERIA	291	–	291
NORWAY	4,003	–	4,003
OMAN	44	–	44
PAKISTAN	86	–	86
PANAMA	29	–	29
PAPUA NEW GUINEA	8	–	8
PARAGUAY	29	–	29
PERU	86	–	86
PHILIPPINES	102	–	102
POLAND	684	–	684
PORTUGAL	291	–	291
QATAR	73	–	73
REPUBLIC OF KOREA	1,004	–	1,004
REPUBLIC OF MOLDOVA	218	–	218
ROMANIA	247	–	247
RUSSIAN FEDERATION	61,682	–	61,682
RWANDA	8	–	8
SAINT KITTS AND NEVIS	8	–	8
SAINT LUCIA	8	–	8
SAINT VINCENT AND THE GRENADINES	8	–	8
SAMOA	8	–	8
SAN MARINO	73	–	73
SAO TOME AND PRINCIPE	8	–	8
SAUDI ARABIA	1,397	–	1,397
SENEGAL	8	–	8
SEYCHELLES	8	–	8
SIERRA LEONE	8	–	8
SINGAPORE	174	–	174
SLOVENIA	131	–	131
SOLOMON ISLANDS	8	–	8

Schedule 27.2
(Concluded)

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
SOMALIA	8	–	8
SOUTH AFRICA	2,984	–	2,984
SPAIN	14,412	–	14,412
SRI LANKA	15	–	15
SUDAN	8	–	8
SURINAME	8	–	8
SWAZILAND	15	–	15
SWEDEN	8,080	–	8,080
SYRIAN ARAB REPUBLIC	58	–	58
TAJIKISTAN	73	–	73
THAILAND	160	–	160
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	25	–	25
TOGO	8	–	8
TRINIDAD AND TOBAGO	73	–	73
TUNISIA	44	–	44
TURKEY	393	–	393
TURKMENISTAN	86	–	86
UGANDA	8	–	8
UKRAINE	13,611	–	13,611
UNITED ARAB EMIRATES	306	–	306
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	46,145	–	46,145
UNITED REPUBLIC OF TANZANIA	8	–	8
UNITED STATES OF AMERICA	240,072	–	240,072
URUGUAY	58	–	58
UZBEKISTAN	378	–	378
VANUATU	8	–	8
VENEZUELA	712	–	712
VIET NAM	15	–	15
YEMEN	8	–	8
YUGOSLAVIA	208	–	208
ZAIRE	15	–	15
ZAMBIA	15	–	15
ZIMBABWE	8	–	8
TOTAL	734,493	189	734,304

Statement XXVIII

UNITED NATIONS PROTECTION FORCE a/

Income and expenditure for the period 12 January 1992 to 28 February 1994 as at 31 December 1993

(United States Dollars)

	Mandate Period 12 January 1992 to 31 March 1993	Mandate Period 1 April 1993 to 28 February 1994	Biennium Period 1 January 1992 to 31 December 1993
Income b/ c/			
Funded by assessed contributions	579,309,400	844,064,700 d/	1,423,374,100
Voluntary contribution e/	7,081	–	7,081
Interest income	2,540,082	2,002,749	4,542,831
Miscellaneous income	2,579,579	1,112,975	3,692,554
Total Income	584,436,142	847,180,424	1,431,616,566
Expenditure (Schedule 28.1 and 28.2)	544,030,962	815,625,384	1,359,656,346
Excess of income over expenditure	40,405,180	31,555,040	71,960,220

Assets and Liabilities as at 31 December 1993

		1993
Assets		
Cash		100,841,852
Assessed contributions unpaid b/ f/ (Schedule 28.3)		437,648,625
Accounts receivable		4,672,574
Deferred charges		657,234
Total assets		543,820,285
Liabilities		
Accounts payable		1,598,580
Unliquidated obligations for the periods:		
12 January 1992 to 31 March 1993	(Schedule 28.1)	61,325,316
1 April 1993 to 28 February 1994	(Schedule 28.2)	402,432,870
Due to United Nations General Fund		6,503,299
Total liabilities		471,860,065
Fund balance		
Balance as at 12 January 1992		–
Excess of income over expenditure for the period 12 January 1992 to 31 December 1993		71,960,220
Balance as at 31 December 1993		71,960,220
Total liabilities and fund balance		543,820,285

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a/ See note 2 (a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Does not include voluntary contributions in kind received from Switzerland, for which an estimated value has not been determined and for which budgetary provisions were not made.

d/ Not included in this total is $ 189,962,693 which will be assessed under General Assembly resolution 48/238 of 24 March 1994 for the period 1 July 1993 through 28 February 1994.

e/ Cash contribution from Liechtenstein.

f/ $ 166,479,800 pertains to assessments in accordance with General Assembly decision 48/470 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 28.1

UNITED NATIONS PROTECTION FORCE

Expenditure for the period 12 January 1992 to 31 March 1993 as at 31 December 1993

(United States Dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	13,091,100	12,245,571	583,735	12,829,306
MILITARY CONTINGENTS				
Travel and allowances	8,175,300	8,138,204	–	8,138,204
Rotation of contingents	14,214,500	9,423,265	2,351,542	11,774,807
Reimbursement for use of contingent owned equipment	34,427,300	278,759	34,148,541	34,427,300
Rations	44,009,900	39,496,642	2,902,931	42,399,573
Welfare	2,437,800	1,816,179	–	1,816,179
Standard troop costs	168,292,600	167,834,836	–	167,834,836
Compensation claims	6,125,000	403,597	5,721,396	6,124,993
CIVILIAN POLICE MONITORS				
Travel and Allowances	24,791,200	24,195,526	674,120	24,869,646
CIVILIAN PERSONNEL				
Salaries and allowances	34,476,500	29,878,270	97,763	29,976,033
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	62,146,600	48,507,869	250,000	48,757,869
AIR OPERATIONS	16,807,800	17,231,451	179,138	17,410,589
VEHICLE OPERATIONS				
Acquisition of vehicles	23,597,000	21,275,722	1,727,436	23,003,158
Rental of vehicles	1,213,400	1,052,236	–	1,052,236
Maintenance and operations	28,621,500	19,480,392	6,655,881	26,136,273
Workshop equipment	133,900	127,749	6,146	133,895
COMMUNICATIONS				
Communications, test and workshop equipment	12,833,700	7,920,386	366,746	8,287,132
Parts, maintenance and repairs	1,603,200	1,001,122	217,732	1,218,854
Commercial communications	14,738,500	15,139,366	62,634	15,202,000
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	32,620,900	26,690,209	2,757,087	29,447,296
Parts, maintenance and repairs	2,470,800	1,413,250	19,003	1,432,253
SUPPLIES AND SERVICES	21,205,000	18,123,732	488,852	18,612,584
FREIGHT	7,824,300	7,579,713	2,114,633	9,694,346
PEACE-KEEPING SUPPORT COSTS	3,101,600	3,101,600	–	3,101,600
INTEGRATED MANAGEMENT INFORMATION SYSTEM	350,000	350,000	–	350,000
TOTAL	579,309,400	482,705,646	61,325,316	544,030,962

UNITED NATIONS PROTECTION FORCE

Schedule 28.2

Expenditure for the period 1 April 1993 to 28 February 1994 as at 31 December 1993

(United States Dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	20,919,800	16,377,186	120,942	16,498,128
MILITARY CONTINGENTS				
Travel and allowances	11,296,900	6,437,277	166,181	6,603,458
Rotation of contingents	16,707,000	6,968,912	9,227,206	16,196,118
Reimbursement for use of contingent owned equipment	92,354,400	2,601	92,351,793	92,354,394
Rations	59,284,600	32,172,332	14,469,281	46,641,613
Welfare	3,843,500	2,541,045	56,454	2,597,499
Standard troop costs	313,715,400	170,354,292	143,361,235	313,715,527
Compensation claims	11,301,300	–	11,279,000	11,279,000
CIVILIAN POLICE MONITORS				
Travel and Allowances	26,749,700	21,121,462	170,518	21,291,980
CIVILIAN PERSONNEL				
Salaries and allowances	78,853,650	29,844,314	767,081	30,611,395
RENTAL, MAINTENANCE AND CONSTRUCTION	102,640,500	35,918,307	37,496,167	73,414,474
AIR OPERATIONS	37,369,500	18,488,890	15,035,075	33,523,965
VEHICLE OPERATIONS				
Acquisition of vehicles	38,112,500	1,527,678	3,773,401	5,301,079
Rental of vehicles	2,089,800	1,412,896	1,360,478	2,773,374
Maintenance and operations	68,272,500	17,061,052	27,735,484	44,796,536
Workshop equipment	1,436,500	431,955	388,921	820,876
COMMUNICATIONS				
Communications, test and workshop equipment	19,705,400	2,382,909	3,332,897	5,715,806
Parts, maintenance and repairs	13,727,400	1,104,018	5,331,013	6,435,031
Commercial communications	24,231,100	9,807,856	9,321,577	19,129,433
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	46,994,700	10,645,167	5,904,073	16,549,240
Parts, maintenance and repairs	4,662,300	1,137,853	1,206,905	2,344,758
SUPPLIES AND SERVICES	37,491,050	21,711,414	15,206,621	36,918,035
FREIGHT	4,222,200	2,192,498	4,370,567	6,563,065
PEACE-KEEPING SUPPORT COSTS	4,349,700	3,165,700	–	3,165,700
INTEGRATED MANAGEMENT INFORMATION SYSTEM	384,900	384,900	–	384,900
TOTAL	1,040,716,300	413,192,514	402,432,870	815,625,384

Schedule 26.3

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	1 Apr 93 to 30 Jun 93	1 Jul 93 to 28 Feb 94	Total Outstanding
AFGHANISTAN	5,496	8,694	–	5,770	2,826	5,594	14,190
ALBANIA	10,996	17,387	–	11,544	5,652	11,187	28,383
ALGERIA	95,965	278,216	321,108	–	–	53,073	53,073
ANDORRA	–	4,026	–	–	–	4,026	4,026
ANGOLA	5,496	8,694	–	5,770	2,826	5,594	14,190
ANTIGUA AND BARBUDA	2,997	8,694	6,832	–	–	4,859	4,859
ARGENTINA	626,820	991,146	626,805	31,265	322,167	637,729	991,161
ARMENIA	114,667	226,052	–	121,794	73,477	145,448	340,719
AUSTRALIA	4,528,368	13,128,342	15,152,370	–	–	2,504,340	2,504,340
AUSTRIA	2,249,189	6,520,700	7,526,011	–	–	1,243,878	1,243,878
AZERBAIJAN	194,053	382,548	14,339	191,775	124,345	246,142	562,262
BAHAMAS	21,995	34,778	–	23,091	11,304	22,378	56,773
BAHRAIN	17,994	52,166	48,553	–	–	21,607	21,607
BANGLADESH	2,997	8,694	5,530	–	567	5,594	6,161
BARBADOS	10,996	17,387	–	11,544	5,652	11,187	28,383
BELARUS	1,899,296	4,173,248	–	2,030,873	1,356,491	2,685,180	6,072,544
BELGIUM	3,178,854	9,215,924	5,208,364	–	1,256,640	5,929,774	7,186,414
BELIZE	5,496	8,694	–	5,770	2,826	5,594	14,190
BENIN	5,496	8,694	–	5,770	2,826	5,594	14,190
BHUTAN	2,997	8,694	2,997	274	2,826	5,594	8,694
BOLIVIA	10,996	17,387	–	11,544	5,652	11,187	28,383
BOSNIA AND HERZEGOVINA	29,479	69,555	–	31,672	22,607	44,755	99,034
BOTSWANA	2,997	8,694	6,688	–	–	5,003	5,003
BRAZIL	1,748,498	2,764,776	794,841	1,040,827	898,675	1,778,931	3,718,433
BRUNEI DARUSSALAM	17,994	52,166	28,051	–	8,544	33,565	42,109
BULGARIA	77,973	226,052	–	85,100	73,477	145,448	304,025
BURKINA FASO	5,496	8,694	–	5,770	2,826	5,594	14,190
BURUNDI	5,496	8,694	–	5,770	2,826	5,594	14,190
CAMBODIA	10,996	17,387	–	11,544	5,652	11,187	28,383

Schedule 28.3
(Continued)

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	1 Apr 93 to 30 Jun 93	1 Jul 93 to 28 Feb 94	Total Outstanding
CAMEROON	10,996	17,387	–	11,544	5,652	11,187	28,383
CANADA	9,326,637	27,039,170	31,207,861	–	–	5,157,946	5,157,946
CAPE VERDE	5,496	8,694	–	5,770	2,826	5,594	14,190
CENTRAL AFRICAN REPUBLIC	5,496	8,694	–	5,770	2,826	5,594	14,190
CHAD	5,496	8,694	–	5,770	2,826	5,594	14,190
CHILE	87,343	139,109	–	91,729	45,217	89,506	226,452
CHINA	2,848,956	8,454,950	4,478,984	–	1,384,755	5,440,167	6,824,922
COLOMBIA	77,973	226,052	260,904	–	–	43,121	43,121
COMOROS	5,496	8,694	–	5,770	2,826	5,594	14,190
CONGO	10,996	17,387	–	11,544	5,652	11,187	28,383
COSTA RICA	10,996	17,387	–	11,544	5,652	11,187	28,383
COTE D'IVOIRE	21,995	34,778	–	23,091	11,304	22,378	56,773
CROATIA	95,806	226,052	–	102,933	73,477	145,448	321,858
CUBA	98,973	156,499	40,000	63,907	50,870	100,695	215,472
CYPRUS	21,995	34,778	28,699	–	5,696	22,378	28,074
CZECHOSLOVAKIA	465,145	–	–	465,145	–		465,145
DEMOCRATICPEOPLE'S REPUBLIC OF KOREA	54,983	86,945	–	57,725	28,261	55,942	141,928
DENMARK	1,949,297	5,651,274	6,522,544	–	–	1,078,027	1,078,027
DJIBOUTI	5,496	8,694	–	5,770	2,826	5,594	14,190
DOMINICA	5,496	8,694	–	5,770	2,826	5,594	14,190
DOMINICAN REPUBLIC	21,995	34,778	–	23,091	11,304	22,378	56,773
ECUADOR	32,991	52,166	–	34,635	16,957	33,565	85,157
EGYPT	41,985	121,720	140,486	–	–	23,219	23,219
EL SALVADOR	10,996	17,387	–	11,544	5,652	11,187	28,383
EQUATORIAL GUINEA	5,496	8,694	–	5,770	2,826	5,594	14,190
ERITREA	–	402	–	–	–	402	402
ESTONIA	76,978	121,720	–	80,816	39,564	78,318	198,698
ETHIOPIA	2,997	8,694	4,673	–	1,424	5,594	7,018

Schedule 28.3
(Continued)

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	1 Apr 93 to 30 Jun 93	1 Jul 93 to 28 Feb 94	Total Outstanding
FIJI	10,996	17,387	14,348	–	2,848	11,187	14,035
FINLAND	1,709,383	4,955,733	5,719,769	–	–	945,347	945,347
FRANCE	22,199,671	65,882,713	75,514,257	–	–	12,568,127	12,568,127
GABON	11,997	34,778	–	13,093	11,304	22,378	46,775
GAMBIA	5,496	8,694	–	5,770	2,826	5,594	14,190
GEORGIA	124,294	365,159	–	135,807	118,693	234,953	489,453
GERMANY	26,780,343	77,639,803	89,609,711	–	–	14,810,435	14,810,435
GHANA	5,997	17,387	20,068	–	–	3,316	3,316
GREECE	209,923	608,600	344,539	–	82,394	391,590	473,984
GRENADA	5,496	8,694	2,216	3,554	2,826	5,594	11,974
GUATEMALA	21,995	34,778	–	23,091	11,304	22,378	56,773
GUINEA	5,496	8,694	–	5,770	2,826	5,594	14,190
GUINEA-BISSAU	5,496	8,694	–	5,770	2,826	5,594	14,190
GUYANA	10,996	17,387	7,359	4,185	5,652	11,187	21,024
HAITI	5,496	8,694	–	5,770	2,826	5,594	14,190
HONDURAS	8,389	17,387	–	8,937	5,652	11,187	25,776
HUNGARY	107,962	312,992	361,248	–	–	59,706	59,706
ICELAND	89,968	260,827	301,040	–	–	49,755	49,755
INDIA	395,886	625,990	456,229	–	162,869	402,778	565,647
INDONESIA	96,162	278,216	–	104,934	90,433	179,011	374,378
IRAN (ISLAMIC REPUBLIC OF)	984,709	1,200,968	414,736	474,236	435,209	861,496	1,770,941
IRAQ	142,960	226,052	–	150,087	73,477	145,448	369,012
IRELAND	539,805	1,564,970	1,806,244	–	–	298,531	298,531
ISRAEL	977	537,885	344,093	–	–	194,769	194,769
ITALY	12,865,361	37,298,405	34,714,688	–	–	15,449,078	15,449,078
JAMAICA	10,996	17,387	–	11,544	5,652	11,187	28,383
JAPAN	61,177,457	108,243,624	124,586,344	–	–	44,834,737	44,834,737
JORDAN	5,997	17,387	16,183	–	–	7,201	7,201
KAZAKHSTAN	308,719	608,600	228,513	99,395	197,821	391,590	688,806

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	1 Apr 93 to 30 Jun 93	1 Jul 93 to 28 Feb 94	Total Outstanding
KENYA	10,996	17,387	14,348	–	2,848	11,187	14,035
KUWAIT	274,921	434,712	626,708	–	–	82,925	82,925
KYRGYZSTAN	52,924	104,333	–	56,214	33,912	67,131	157,257
LAO PEOPLE'S DEMOCRATIC REPUBLIC	5,496	8,694	3,691	2,079	2,826	5,594	10,499
LATVIA	142,960	226,052	–	150,087	73,477	145,448	369,012
LEBANON	10,996	17,387	4,999	6,545	5,652	11,187	23,384
LESOTHO	2,997	8,694	2,997	274	2,826	5,594	8,694
LIBERIA	10,996	17,387	–	11,544	5,652	11,187	28,383
LIBYAN ARAB JAMAHIRIYA	263,925	417,325	–	277,082	135,649	268,519	681,250
LIECHTENSTEIN	29,989	86,943	100,347	–	–	16,585	16,585
LITHUANIA	164,952	260,828	112,810	60,366	84,780	167,824	312,970
LUXEMBOURG	179,935	521,657	602,082	–	–	99,510	99,510
MADAGASCAR	10,996	16,984	–	11,544	5,652	10,784	27,980
MALAWI	5,496	8,694	–	5,770	2,826	5,594	14,190
MALAYSIA	71,974	208,663	240,833	–	–	39,804	39,804
MALDIVES	5,496	8,694	–	5,770	2,826	5,594	14,190
MALI	5,496	8,694	–	5,770	2,826	5,594	14,190
MALTA	5,997	17,387	20,068	–	–	3,316	3,316
MARSHALL ISLANDS	10,996	17,387	–	11,544	5,652	11,187	28,383
MAURITANIA	5,496	8,694	–	5,770	2,826	5,594	14,190
MAURITIUS	5,997	17,387	13,379	–	–	10,005	10,005
MEXICO	967,722	1,530,192	976,334	39,633	497,380	984,567	1,521,580
MICRONESIA (FEDERATED STATES OF)	5,997	17,387	20,068	–	–	3,316	3,316
MONACO	–	4,026	–	–	–	4,026	4,026
MONGOLIA	10,996	17,387	–	11,544	5,652	11,187	28,383
MOROCCO	32,991	52,166	24,839	9,796	16,957	33,565	60,318
MOZAMBIQUE	5,496	8,694	–	5,770	2,826	5,594	14,190
MYANMAR	2,997	8,694	4,673	–	1,424	5,594	7,018
NAMIBIA	2,997	8,694	10,033	–	–	1,658	1,658

Schedule 28.3
(Continued)

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	Contributions outstanding for the period 1 Apr 93 to 30 Jun 93	Contributions outstanding for the period 1 Jul 93 to 28 Feb 94	Total Outstanding
NEPAL	2,997	8,694	4,673	–	1,424	5,594	7,018
NETHERLANDS	4,498,378	13,041,401	15,052,024	–	–	2,487,755	2,487,755
NEW ZEALAND	719,741	2,086,623	2,408,324	–	–	398,040	398,040
NICARAGUA	10,996	17,387	–	11,544	5,652	11,187	28,383
NIGER	5,496	8,694	–	5,770	2,826	5,594	14,190
NIGERIA	219,936	347,769	286,983	–	56,958	223,764	280,722
NORWAY	1,649,405	4,781,846	4,450,594	(7)	7	1,980,657	1,980,657
OMAN	17,994	52,166	60,209	–	–	9,951	9,951
PAKISTAN	36,264	104,333	97,381	–	–	43,216	43,216
PANAMA	21,995	34,778	9,998	13,093	11,304	22,378	46,775
PAPUA NEW GUINEA	5,496	8,694	–	5,770	2,826	5,594	14,190
PARAGUAY	21,995	34,778	–	23,091	11,304	22,378	56,773
PERU	65,982	104,333	–	69,272	33,912	67,131	170,315
PHILIPPINES	76,978	121,720	100,445	–	19,935	78,318	98,253
POLAND	281,899	817,262	439,461	–	133,852	525,848	659,700
PORTUGAL	119,956	347,769	187,003	–	56,958	223,764	280,722
QATAR	54,983	86,945	24,995	32,730	28,261	55,942	116,933
REPUBLIC OF KOREA	413,851	1,199,811	895,907	–	–	717,755	717,755
REPUBLIC OF MOLDOVA	132,308	260,828	–	140,532	84,780	167,824	393,136
ROMANIA	186,946	295,604	–	196,266	96,085	190,199	482,550
RUSSIAN FEDERATION	58,286,757	73,678,836	45,593,965	15,015,767	23,948,696	47,407,165	86,371,628
RWANDA	5,496	8,694	–	5,770	2,826	5,594	14,190
SAINT KITTS AND NEVIS	5,496	8,694	–	5,770	2,826	5,594	14,190
SAINT LUCIA	5,496	8,694	5,770	–	2,826	5,594	8,420
SAINT VINCENT AND THE GRENADINES	5,496	8,694	–	5,770	2,826	5,594	14,190
SAMOA	2,997	8,694	8,090	–	–	3,601	3,601
SAN MARINO	44,102	86,943	80,291	–	–	50,754	50,754
SAO TOME AND PRINCIPE	5,496	8,694	–	5,770	2,826	5,594	14,190
SAUDI ARABIA	575,793	1,669,300	–	628,424	542,597	1,074,072	2,245,093

Schedule 28.3
(Continued)

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	1 Apr 93 to 30 Jun 93	1 Jul 93 to 28 Feb 94	Total Outstanding
SENEGAL	5,496	8,694	–	5,770	2,826	5,594	14,190
SEYCHELLES	2,997	8,694	–	3,271	2,826	5,594	11,691
SIERRA LEONE	5,496	8,694	–	5,770	2,826	5,594	14,190
SINGAPORE	71,974	208,663	112,202	–	34,175	134,260	168,435
SLOVENIA	66,328	156,499	158,005	–	12,879	51,943	64,822
SOLOMON ISLANDS	5,496	8,694	–	5,770	2,826	5,594	14,190
SOMALIA	5,496	8,694	–	5,770	2,826	5,594	14,190
SOUTH AFRICA	2,254,351	3,564,650	–	2,366,739	1,158,670	2,293,592	5,819,001
SPAIN	5,937,860	17,214,648	5,937,860	542,754	5,595,525	11,076,369	17,214,648
SRI LANKA	5,997	17,387	9,349	–	2,848	11,187	14,035
SUDAN	5,496	8,694	–	5,770	2,826	5,594	14,190
SURINAME	5,496	8,694	–	5,770	2,826	5,594	14,190
SWAZILAND	10,996	17,387	21,182	–	–	7,201	7,201
SWEDEN	3,328,800	9,650,635	11,138,497	–	–	1,840,938	1,840,938
SYRIAN ARAB REPUBLIC	43,987	69,555	–	46,180	22,607	44,755	113,542
TAJIKISTAN	44,102	86,945	–	46,844	28,261	55,942	131,047
THAILAND	65,977	191,274	102,853	–	31,327	123,071	154,398
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	1,611	–	–	–	1,611	1,611
TOGO	5,496	8,694	–	5,770	2,826	5,594	14,190
TRINIDAD AND TOBAGO	54,983	86,945	–	57,725	28,261	55,942	141,928
TUNISIA	17,994	52,166	28,051	–	8,544	33,565	42,109
TURKEY	296,915	469,491	372,626	14,803	76,894	302,083	393,780
TURKMENISTAN	52,924	104,333	–	56,214	33,912	67,131	157,257
UGANDA	5,496	8,694	–	5,770	2,826	5,594	14,190
UKRAINE	7,278,740	16,258,278	–	7,791,342	5,284,662	10,461,014	23,537,018
UNITED ARAB EMIRATES	230,935	365,159	–	242,448	118,693	234,953	596,094
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	18,573,723	55,121,869	63,180,260	–	–	10,515,332	10,515,332

Schedule 28.3
(Concluded)

UNITED NATIONS PROTECTION FORCE

Assessed Contributions unpaid as at 31 December 1993

(United States Dollars)

	Contributions Payable as at 1 Jan 1993	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 12 Jan 92 to 31 Mar 93	1 Apr 93 to 30 Jun 93	1 Jul 93 to 28 Feb 94	Total Outstanding
UNITED REPUBLIC OF TANZANIA	5,496	8,694	–	5,770	2,826	5,594	14,190
UNITED STATES OF AMERICA	93,037,067	276,703,476	229,305,000	–	–	140,435,543	140,435,543
URUGUAY	43,987	69,555	–	46,180	22,607	44,755	113,542
UZBEKISTAN	229,335	452,101	–	243,590	146,952	290,894	681,436
VANUATU	5,496	8,694	–	5,770	2,826	5,594	14,190
VENEZUELA	538,845	852,039	–	565,709	276,951	548,224	1,390,884
VIET NAM	10,996	17,387	–	11,544	5,652	11,187	28,383
YEMEN	5,496	8,694	–	5,770	2,826	5,594	14,190
YUGOSLAVIA	170,256	276,606	–	179,028	90,433	177,401	446,862
ZAIRE	10,996	17,387	14,348	–	2,848	11,187	14,035
ZAMBIA	10,996	17,387	–	11,544	5,652	11,187	28,383
ZIMBABWE	2,997	8,694	–	3,271	2,826	5,594	11,691
TOTAL	360,291,487	867,109,917	789,752,779	34,854,139	46,090,408	356,704,078	437,648,625

Statement XXIX

UNITED NATIONS OPERATION IN SOMALIA a/

Income and expenditure for the period 1 May 1992 to 31 May 1994 as at 31 December 1993

(United States dollars)

	Mandate Period 1 May 1992 to 30 April 1993	Mandate Period 1 May 1993 to 31 October 1993	Mandate Period 1 November 1993 to 31 May 1994	Biennium Period 1 May 1992 to 31 December 1993
Income b/ c/				
Funded by assessed contributions	109,352,000	490,000,000	126,195,500 d/	725,847,500
Interest income	283,669	1,592,740	726,264	2,622,854
Miscellaneous income	110,616	–	26,241	136,857
Total income	110,046,285	491,592,740	126,948,005	728,607,211
Expenditure (Schedules 29.1, 29.2 and 29.3)	41,485,314	500,404,990	246,165,592 e/	788,055,896
Excess of income over expenditure	68,560,971	(8,812,250)	(119,217,587)	(59,448,685)

Assets and liabilities as at 31 December 1993

	1993
Assets	
Cash	162,719,134
Assessed contributions unpaid (Schedule 29.4) b/ f/	223,988,878
Accounts receivable	1,347,200
Deferred charges	4,978,504
Total assets	393,033,716
Liabilities	
Accounts payable to member states	6,127,914
Accounts payable – other	2,288,373
Unliquidated obligations for the period	
1 May 1992 to 30 April 1993 (Schedule 29.1)	1,453,816
1 May 1993 to 31 October 1993 (Schedule 29.2)	205,247,581
1 November 1993 to 31 May 1994 (Schedule 29.3)	222,567,237
Due to Trust fund in support of United Nations Peace-making and peace-keeping activities	5,000,000
Due to United Nations General Fund	9,797,480
Total liabilities	452,482,401
Fund balance	
Balance as at 1 May 1992	–
Excess of income over expenditure for the period 1 May 1992 to 31 December 1993	(59,448,685)
Balance as at 31 December 1993	(59,448,685)
Total liabilities and fund balance	393,033,716

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a/ See Note 2 (a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Excludes voluntary contributions in kind of $2,300,000 from the United States of America, for which budgetary provisions have not been made.

d/ Not included in this total is US$ 513,203,800 which will be assessed under General Assembly resolution 48/239 of 24 March 1994 for the period 1 November 1993 to 31 May 1994.

e/ In its decision 48/471 of 23 December 1993 the General Assembly authorized commitments up to the amount of $302,869,200 for the period 1 November 1993 to 28 February 1994.

f/ Of this total $ 126,195,500 pertains to assessments in accordance with General Assembly decision 48/471.

The accompanying notes are an integral part of the financial statements.

Schedule 29.1

UNITED NATIONS OPERATION IN SOMALIA

Expenditure for the period 1 May 1992 to 30 April 1993 as at 31 December 1993

(United States dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	1,719,800	1,759,869	–	1,759,869
MILITARY CONTINGENTS				
Travel and allowances	131,900	140,540	7,434	147,974
Rotation of contingents	983,600	533,325	24,288	557,613
Reimbursement for use of contingent owned equipment	700,000	–	300,000	300,000
Rations	3,256,000	3,180,687	–	3,180,687
Welfare	148,000	142,777	–	142,777
Standard troop costs	6,066,000	5,225,027	–	5,225,027
Compensation claims	300,000	–	700,000	700,000
CIVILIAN PERSONNEL				
Salaries and allowances	7,720,000	7,419,762	204,109	7,623,871
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	4,744,500	4,655,202	2,629	4,657,831
AIR OPERATIONS	4,226,300	3,931,335	51,013	3,982,348
VEHICLE OPERATIONS				
Acquisition of vehicles	1,836,800	1,663,420	–	1,663,420
Rental of vehicles	1,003,300	1,149,455	–	1,149,455
Maintenance and operations	1,186,300	1,148,170	28,961	1,177,131
Workshop equipment	8,200	360	–	360
COMMUNICATIONS				
Communications, test and workshop equipment	2,032,200	1,983,636	–	1,983,636
Parts, maintenance and repairs	347,100	347,421	1,419	348,840
Commercial communications	296,900	260,987	–	260,987
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	2,716,300	2,595,860	62,518	2,658,378
Parts, maintenance and repairs	155,000	161,238	–	161,238
SUPPLIES AND SERVICES	2,521,200	2,371,404	71,445	2,442,849
FREIGHT	194,000	203,523	–	203,523
PROGRAMME SUPPORT COSTS	1,067,500	1,067,500	–	1,067,500
INTEGRATED MANAGEMENT INFORMATION SYSTEM	90,000	90,000	–	90,000
TOTAL	43,450,900	40,031,498	1,453,816	41,485,314

Schedule 29.2

UNITED NATIONS OPERATION IN SOMALIA

Expenditure for the period 1 May 1993 to 31 October 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY CONTINGENTS				
Travel and allowances	5,739,000	4,588,490	27,582	4,616,072
Rotation of contingents	16,887,900	10,256,537	9,401,890	19,658,427
Reimbursement for use of contingent owned equipment	41,300,000	–	54,585,000	54,585,000
Rations	49,990,000	10,953,964	31,093,382	42,047,346
Welfare	2,863,000	1,022,041	726,854	1,748,895
Standard troop costs	131,858,000	140,801,197	–	140,801,197
Compensation claims	6,300,000	21,619	6,278,381	6,300,000
CIVILIAN PERSONNEL				
Salaries and allowances	37,600,000	15,979,651	2,467,025	18,446,676
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	108,116,000	30,989,399	31,666,443	62,655,842
AIR OPERATIONS	42,429,000	17,725,542	11,374,281	29,099,823
VEHICLE OPERATIONS				
Acquisition of Vehicles	6,083,000	2,181,153	7,741,008	9,922,161
Rental of Vehicles	1,125,000	2,408,960	75,479	2,484,439
Maintenance and operations	8,624,000	986,868	18,512,015	19,498,883
Workshop equipment	490,000	123,786	78,587	202,373
COMMUNICATIONS				
Communications, test and workshop equipment	10,310,000	4,258,076	2,210,075	6,468,151
Parts, maintenance and repairs	2,383,000	765,221	388,596	1,153,817
Commercial communications	810,000	977,410	63,745	1,041,155
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	34,901,000	10,402,046	6,405,926	16,807,972
Parts, maintenance and repairs	3,400,000	282,481	243,716	526,197
SUPPLIES AND SERVICES	14,745,000	8,132,961	12,821,504	20,954,465
FREIGHT	19,675,000	21,047,048	5,634,278	26,681,326
PROGRAMME SUPPORT COSTS	2,298,200	2,298,200	–	2,298,200
INTEGRATED MANAGEMENT INFORMATION SYSTEM	254,000	254,000	–	254,000
UNOSOM SPECIAL PROGRAMMES				
Local Police Training Programmes	2,800,000	8,676,783	130,980	8,807,763
Mine clearing programmes	5,000,000	666	3,319,300	3,319,966
Public information programmes	220,000	23,310	1,534	24,844
TOTAL	556,201,100	295,157,409	205,247,581	500,404,990

Schedule 29.3

UNITED NATIONS OPERATION IN SOMALIA

Expenditure for the period 1 November 1993 to 31 May 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY CONTINGENTS				
Travel and allowances	4,272,000	944,533	64,783	1,009,316
Rotation of contingents	15,254,000	53,692	3,725,629	3,779,321
Reimbursement for use of contingent owned equipment	27,533,000	–	27,533,000	27,533,000
Rations	30,800,000	472,805	29,449,223	29,922,029
Welfare	1,829,000	663,865	138,267	802,132
Standard troop costs	121,852,000	–	121,852,000	121,852,000
Compensation claims	3,000,000	–	3,000,000	3,000,000
CIVILIAN PERSONNEL				
Salaries and related costs	24,274,200	6,202,481	570,137	6,772,618
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	11,538,000	2,859,848	5,530,478	8,390,325
AIR OPERATIONS	27,644,000	2,109,996	19,907,353	22,017,349
VEHICLE OPERATIONS				
Acquisition of vehicles	–	106,329	231,822	338,151
Rental of Vehicles	1,800,000	827,716	96,868	924,584
Maintenance and operations	5,725,000	101,192	128,828	230,020
Workshop equipment	289,000	–	–	–
COMMUNICATIONS				
Communications, test and workshop equipment	244,000	2,326	146,458	148,784
Parts, maintenance and repairs	850,000	184,032	342,763	526,796
Commercial communications	310,000	663,251	123,088	786,339
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	994,000	890,142	2,597,046	3,487,188
Parts, maintenance and repairs	350,000	29,539	150,485	180,024
SUPPLIES AND SERVICES	12,577,000	2,802,934	3,130,501	5,933,435
FREIGHT	1,374,000	1,837,503	1,756,574	3,594,077
PROGRAMME SUPPORT COSTS	3,126,000	446,000	–	446,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	334,000	167;000	–	167,000
UNOSOM SPECIAL PROGRAMMES				
Local Police Training Programmes	6,910,000	1,968,442	1,616,140	3,584,582
Mine clearing programmes	1,500,000	200,000	400,000	600,000
Public information programmes	220,000	64,729	75,793	140,522
TOTAL	304,599,200	23,598,355	222,567,237	246,165,592

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 1 May 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	1 Nov 93 to 28 Feb 94	Total Outstanding
AFGHANISTAN	1,078	6,142	–	67	1,011	4,886	1,256	7,220
ALBANIA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
ALGERIA	–	196,581	156,378	–	–	–	40,203	40,203
ANDORRA	–	31,993	–	–	–	–	31,993	31,993
ANGOLA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
ANTIGUA AND BARBUDA	1,078	6,142	5,964	–	–	–	1,256	1,256
ARGENTINA	122,996	700,318	–	7,684	115,312	557,094	143,224	823,314
ARMENIA	25,398	159,723	–	1,315	24,083	127,057	32,666	185,121
AUSTRALIA	1,629,157	9,276,141	9,008,212	–	–	–	1,897,086	1,897,086
AUSTRIA	809,184	4,607,353	4,474,277	–	–	–	942,260	942,260
AZERBAIJAN	42,981	270,298	–	2,224	40,757	215,019	55,279	313,279
BAHAMAS	4,316	24,573	–	270	4,046	19,548	5,025	28,889
BAHRAIN	6,473	36,859	35,794	–	–	–	7,538	7,538
BANGLADESH	1,078	6,142	4,093	–	–	1,871	1,256	3,127
BARBADOS	2,158	12,286	2,158	–	–	9,773	2,513	12,286
BELARUS	334,462	2,948,707	–	20,894	313,568	2,345,659	603,048	3,283,169
BELGIUM	1,143,648	6,511,727	6,323,646	–	–	–	1,331,729	1,331,729
BELIZE	1,078	6,142	–	67	1,011	4,886	1,256	7,220
BENIN	1,078	6,142	–	67	1,011	4,886	1,256	7,220
BHUTAN	1,078	6,142	1,078	–	–	4,886	1,256	6,142
BOLIVIA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
BOSNIA AND HERZEGOVINA	7,271	49,146	–	315	6,956	39,095	10,051	56,417
BOTSWANA	1,078	6,142	5,964	–	–	–	1,256	1,256
BRAZIL	343,094	1,953,518	343,094	–	–	1,554,000	399,518	1,953,518
BRUNEI DARUSSALAM	6,473	36,859	24,567	–	–	11,227	7,538	18,765
BULGARIA	28,052	159,723	28,037	–	15	127,057	32,666	159,738
BURKINA FASO	1,078	6,142	–	67	1,011	4,886	1,256	7,220
BURUNDI	1,078	6,142	–	67	1,011	4,886	1,256	7,220
CAMBODIA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
CAMEROON	2,158	12,286	–	135	2,023	9,773	2,513	14,444
CANADA	–	19,105,162	15,197,921	–	–	–	3,907,241	3,907,241
CAPE VERDE	1,078	6,142	–	67	1,011	4,886	1,256	7,220
CENTRAL AFRICAN REPUBLIC	1,078	6,142	–	67	1,011	4,886	1,256	7,220
CHAD	1,078	6,142	–	67	1,011	4,886	1,256	7,220
CHILE	17,262	98,290	17,262	–	–	78,189	20,101	98,290

Schedule 29.4
continued

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 1 May 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	1 Nov 93 to 28 Feb 94	Total Outstanding
CHINA	1,009,972	5,974,102	3,942,620	–	–	1,819,590	1,221,864	3,041,454
COLOMBIA	–	159,723	127,057	–	–	–	32,666	32,666
COMOROS	1,078	6,142	–	67	1,011	4,886	1,256	7,220
CONGO	2,158	12,286	2,000	–	158	9,773	2,513	12,444
COSTA RICA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
COTE D 'IVOIRE	4,316	24,573	–	270	4,046	19,548	5,025	28,889
CROATIA	23,629	159,723	–	1,023	22,606	127,057	32,666	183,352
CUBA	19,420	110,576	–	1,213	18,207	87,962	22,614	129,996
CYPRUS	4,316	24,573	4,316	–	–	19,548	5,025	24,573
CZECHOSLOVAKIA	593,401	–	–	37,071	556,330	–	–	593,401
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	10,790	61,431	–	674	10,116	48,868	12,563	72,221
DENMARK	701,293	3,993,041	3,877,708	–	–	–	816,626	816,626
DJIBOUTI	1,078	6,142	–	67	1,011	4,886	1,256	7,220
DOMINICA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
DOMINICAN REPUBLIC	4,316	24,573	–	270	4,046	19,548	5,025	28,889
ECUADOR	6,473	36,859	–	404	6,069	29,321	7,538	43,332
EGYPT	15,104	86,004	83,520	–	–	–	17,588	17,588
EL SALVADOR	2,158	12,286	–	135	2,023	9,773	2,513	14,444
EQUATORIAL GUINEA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
ERITREA	–	4,231	–	–	–	–	4,231	4,231
ESTONIA	15,104	86,004	–	943	14,161	68,416	17,588	101,108
ETHIOPIA	1,078	6,142	4,093	–	–	1,871	1,256	3,127
FIJI	2,158	12,286	8,189	–	–	3,742	2,513	6,255
FINLAND	614,981	3,501,589	3,400,452	–	–	–	716,118	716,118
FRANCE	7,869,901	46,551,451	44,900,327	–	–	–	9,521,025	9,521,025
GABON	4,316	24,573	–	270	4,046	19,548	5,025	28,889
GAMBIA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
GEORGIA	35,312	258,012	–	1,180	34,132	205,246	52,766	293,324
GERMANY	9,634,687	54,858,233	53,273,734	–	–	–	11,219,186	11,219,186
GHANA	2,158	12,286	11,931	–	–	–	2,513	2,513
GREECE	75,524	430,020	286,622	–	–	130,978	87,944	218,922
GRENADA	1,078	6,142	5,964	–	–	–	1,256	1,256
GUATEMALA	4,316	24,573	–	270	4,046	19,548	5,025	28,889
GUINEA	1,078	6,142	–	67	1,011	4,886	1,256	7,220

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 1 May 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	1 Nov 93 to 28 Feb 94	Total Outstanding
GUINEA-BISSAU	1,078	6,142	–	67	1,011	4,886	1,256	7,220
GUYANA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
HAITI	1,078	6,142	–	67	1,011	4,886	1,256	7,220
HONDURAS	2,158	12,286	–	135	2,023	9,773	2,513	14,444
HUNGARY	38,841	221,152	214,765	–	–	–	45,228	45,228
ICELAND	32,368	184,293	178,971	–	–	–	37,690	37,690
INDIA	77,681	442,306	294,810	–	–	134,720	90,457	225,177
INDONESIA	34,525	196,581	–	2,157	32,368	156,378	40,203	231,106
IRAN (ISLAMIC REPUBLIC OF)	215,782	896,413	–	10,380	155,772	752,566	193,477	1,112,195
IRAQ	28,052	159,723	–	1,753	26,299	127,057	32,666	187,775
IRELAND	–	1,105,765	879,623	–	–	–	226,142	226,142
ISRAEL	–	332,215	276,539	–	–	–	55,676	55,676
ITALY	4,628,533	26,354,068	25,592,868	–	–	–	5,389,733	5,389,733
JAMAICA	2,158	12,286	2,158	–	–	9,773	2,513	12,286
JAPAN	13,432,457	76,482,081	74,273,009	–	–	–	15,641,529	15,641,529
JORDAN	2,158	12,286	11,931	–	–	–	2,513	2,513
KAZAKHSTAN	68,379	430,020	21,436	–	46,943	342,076	87,944	476,963
KENYA	2,158	12,286	8,189	–	–	3,742	2,513	6,255
KUWAIT	53,946	307,157	298,286	–	–	–	62,817	62,817
KYRGYZSTAN	11,722	73,717	–	607	11,115	58,641	15,076	85,439
LAO PEOPLE'S DEMOCRATIC REPUBLIC	1,078	6,142	6,099	–	–	–	1,121	1,121
LATVIA	28,052	159,723	–	1,753	26,299	127,057	32,666	187,775
LEBANON	2,158	12,286	2,023	135	–	9,773	2,513	12,421
LESOTHO	1,078	6,142	1,098	–	–	4,866	1,256	6,122
LIBERIA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
LIBYAN ARAB JAMAHIRIYA	51,787	294,872	–	3,235	48,552	234,567	60,305	346,659
LIECHTENSTEIN	10,789	61,431	59,657	–	–	–	12,563	12,563
LITHUANIA	32,367	184,294	53,690	–	–	125,281	37,690	162,971
LUXEMBOURG	64,734	368,590	357,942	–	–	–	75,382	75,382
MADAGASCAR	2,158	11,668	–	135	2,023	9,773	1,895	13,826
MALAWI	1,078	6,142	–	67	1,011	4,886	1,256	7,220
MALAYSIA	–	147,433	117,282	–	–	–	30,151	30,151
MALDIVES	1,078	6,142	1,078	–	–	4,886	1,256	6,142
MALI	1,078	6,142	–	67	1,011	4,886	1,256	7,220

Schedule 29.4
continued

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 1 May 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	1 Nov 93 to 28 Feb 94	Total Outstanding
MALTA	2,158	12,286	11,931	–	–	–	2,513	2,513
MARSHALL ISLANDS	2,158	12,286	2,158	–	–	9,773	2,513	12,286
MAURITANIA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
MAURITIUS	2,158	12,286	5,900	–	–	6,031	2,513	8,544
MEXICO	189,889	1,061,192	524,219	–	–	525,745	221,117	746,862
MICRONESIA (FEDERATED STATES OF)	2,158	12,286	11,931	–	–	–	2,513	2,513
MONACO	–	42,320	–	–	–	–	42,320	42,320
MONGOLIA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
MOROCCO	6,473	36,859	–	404	6,069	29,321	7,538	43,332
MOZAMBIQUE	1,078	6,142	–	67	1,011	4,886	1,256	7,220
MYANMAR	1,078	6,142	5,964	–	–	–	1,256	1,256
NAMIBIA	–	6,142	4,886	–	–	–	1,256	1,256
NEPAL	1,078	6,142	4,183	–	–	1,781	1,256	3,037
NETHERLANDS	–	9,214,709	7,330,186	–	–	–	1,884,523	1,884,523
NEW ZEALAND	–	1,474,354	1,172,831	–	–	–	301,523	301,523
NICARAGUA	2,158	12.286	–	135	2,023	9,773	2,513	14,444
NIGER	1,078	6,142	–	67	1,011	4,886	1,256	7,220
NIGERIA	43,156	245,726	163,783	–	–	74,844	50,255	125,099
NORWAY	–	3,378,726	2,687,735	–	–	–	690,991	690,991
OMAN	6,473	36,859	35,794	–	–	–	7,538	7,538
PAKISTAN	12,946	73,717	71,587	–	–	–	15,076	15,076
PANAMA	4,316	24,573	4,316	–	–	19,548	5,025	24,573
PAPUA NEW GUINEA	1,078	6,142	1,078	–	–	4,886	1,256	6,142
PARAGUAY	4,316	24,573	–	270	4,046	19,548	5,025	28,889
PERU	12,946	73,717	–	808	12,138	58,641	15,076	86,663
PHILIPPINES	15,104	86,004	57,324	–	–	26,196	17,588	43,784
POLAND	101,418	577,457	6,336	–	95,082	459,359	118,098	672,539
PORTUGAL	43,156	245,726	163,783	–	–	74,844	50,255	125,099
QATAR	10,790	61,431	10,790	–	–	48,868	12,563	61,431
REPUBLIC OF KOREA	148,889	847,753	823,266	–	–	–	173,376	173,376
REPUBLIC OF MOLDOVA	29,305	184,294	–	1,517	27,788	146,604	37,690	213,599
ROMANIA	36,683	208,867	–	2.292	34,391	166,151	42,716	245,550
RUSSIAN FEDERATION	11,981,719	52,060,038	–	410.173	11,571,546	41,412,359	10,647,679	64,041.757
RWANDA	1,078	6,142	–	67	1,011	4,886	1,256	7.220

Schedule 29.4
continued

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 1 May 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	1 Nov 93 to 28 Feb 94	Total Outstanding
SAINT KITTS AND NEVIS	1,078	6,142	1,078	–	–	4,886	1,256	6,142
SAINT LUCIA	1,078	6,142	4,093	–	–	1,871	1,256	3,127
SAINT VINCENT AND THE GRENADINES	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SAMOA	1,078	6,142	5,964	–	–	–	1,256	1,256
SAN MARINO	9,769	61,431	58,637	–	–	–	12,563	12,563
SAO TOME AND PRINCIPE	1,078	6,142	1,078	–	–	4,886	1,256	6,142
SAUDI ARABIA	207,151	1,179,483	786,162	–	–	359,253	241,219	600,472
SENEGAL	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SEYCHELLES	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SIERRA LEONE	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SINGAPORE	25,894	147,433	143,176	–	–	–	30,151	30,151
SLOVENIA	16,358	110,576	104,320	–	–	–	22,614	22,614
SOLOMON ISLANDS	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SOMALIA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SOUTH AFRICA	442,354	2,518,686	–	27,635	414,719	2,003,584	515,102	2,961,040
SPAIN	2,136,247	12,163,415	2,136,247	–	–	9,675,847	2,487,568	12,163,415
SRI LANKA	2,158	12,286	8,189	–	–	3,742	2,513	6,255
SUDAN	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SURINAME	1,078	6,142	–	67	1,011	4,886	1,256	7,220
SWAZILAND	2,158	12,286	853	–	1,305	9,773	2,513	13,591
SWEDEN	1,197,593	6,818,884	6,621,932	–	–	–	1,394,545	1,394,545
SYRIAN ARAB REPUBLIC	8,631	49,146	–	539	8,092	39,095	10,051	57,777
TAJIKISTAN	9,769	61,431	–	506	9,263	48,868	12,563	71,200
THAILAND	23,735	135,147	90,080	–	–	41,163	27,639	68,802
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	–	18,992	–	–	–	–	18,992	18,992
TOGO	1,078	6,142	–	67	1,011	4,886	1,256	7,220
TRINIDAD AND TOBAGO	10,790	61,431	–	674	10,116	48,868	12,563	72,221
TUNISIA	6,473	36,859	24,567	–	–	11,227	7,538	18,765
TURKEY	58,261	331,730	74,848	–	–	247,300	67,843	315,143
TURKMENISTAN	11,722	73,717	–	607	11,115	58,641	15,076	85,439
UGANDA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
UKRAINE	1,273,117	11,487,669	–	79,535	1,193,582	9,138,299	2,349,370	12,760,786
UNITED ARAB EMIRATES	45,315	258,012	–	2,831	42,484	205,246	52,766	303,327

Schedule 29.4
concluded

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Contributions Payable as at 1 Jan 93	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 1 May 92 to 31 Oct 92	1 Nov 92 to 30 Apr 93	1 May 93 to 31 Oct 93	1 Nov 93 to 28 Feb 94	Total Outstanding
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	6,584,483	38,948,047	37,566,606	–	–	–	7,965,924	7,965,924
UNITED REPUBLIC OF TANZANIA	1,078	6,142	–	67	1,011	4,886	1,256	7,220
UNITED STATES OF AMERICA	33,319,749	195,569,527	182,216,049	–	–	6,622,878	40,050,349	46,673,227
URUGUAY	8,631	49,146	–	539	8,092	39,095	10,051	57,777
UZBEKISTAN	50,796	319,443	–	2,629	48,167	254,113	65,330	370,239
VANUATU	1,078	6,142	–	67	1,011	4,886	1,256	7,220
VENEZUELA	105,733	602,028	–	6,605	99,128	478,906	123,122	707,761
VIET NAM	2,158	12,286	–	135	2,023	9,773	2,513	14,444
YEMEN	1,078	6,142	–	67	1,011	4,886	1,256	7,220
YUGOSLAVIA	43,371	177,588	–	–	26,849	156,378	37,732	220,959
ZAIRE	2,158	12,286	8,189	–	–	3,742	2,513	6,255
ZAMBIA	2,158	12,286	–	135	2,023	9,773	2,513	14,444
ZIMBABWE	1,078	6,142	560	–	518	4,886	1,256	6,660
TOTAL	102,341,190	612,808,729	491,161,041	638,176	15,219,256	82,672,186	125,459,260	223,988,878

Statement XXX

UNITED NATIONS OPERATION IN MOZAMBIQUE a/

Income and expenditure for the period 15 October 1992 to 30 April 1994 as at 31 December 1993

(United States dollars)

	Financial Period 15 October 1992 to 30 June 1993	Financial Period 1 July 1993 to 31 October 1993	Mandate Period 1 November 1993 to 30 April 1994	Biennium Period 1 January 1992 to 31 December 1993
Income b/ c/				
Funded by assessed contributions	140,000,000	54,000,000	61,731,500 d/	255,731,500
Interest income	150,915	160,218	50,479	361,612
Miscellaneous income	33,072	75,349	37,674	146,095
Total income	140,183,987	54,235,567	61,819,653	256,239,207
Expenditure (schedules 30.1, 30.2 and 30.3)	87,877,396	74,743,530	37,195,229	199,816,155
Excess of income over expenditure	52,306,591	(20,507,963)	24,624,424	56,423,052

Assets and liabilities as at 31 December 1993

		1993
Assets		
Cash		2,324,253
Assessed contributions unpaid b/ e/	(Schedule 30.4)	141,911,628
Deferred charges		2,487,524
Accounts receivable		865,917
Total assets		147,589,322
Liabilities		
Accounts payable – Member States		565,929
Accounts payable – other		574,157
Unliquidated obligations for the period 15 October 1992 to 30 June 1993	(Schedule 30.1)	19,524,449
Unliquidated obligations for the period 1 July 1993 to 31 October 1993	(Schedule 30.2)	43,475,814
Unliquidated obligations for the period 1 November 1993 to 30 April 1994	(Schedule 30.3)	24,884,996
Due to the United Nations General Fund		2,140,925
Total liabilities		91,166,270
Fund balance		
Balance as at 15 October 1992		-
Excess of income over expenditure for the period 15 October 1992 to 31 December 1993		56,423,052
Balance as at 31 December 1993 b/		56,423,052
Total liabilities and fund balance		147,589,322

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a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Excludes voluntary contributions in kind received from Italy, for which the estimated value has not been determined and for which budgetary provisions were not made.

d/ Total does not include $100,087,600 of additional assessed contributions authorized under General Assembly resolution 48/240 of 24 March 1994 for the period 1 November 1993 to 30 April 1994.

e/ $50,543,011 pertains to assessments in accordance with General Assembly decision 48/473 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 30.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Expenditure for the period 15 October 1992 to 30 June 1993 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	5,463,600	5,132,853	63,316	5,196,169
MILITARY CONTINGENTS				
Travel and allowances	523,400	444,015	–	444,015
Rotation of contingents	7,287,500	4,289,707	48,495	4,338,202
Rations	3,156,400	5,033,712	2,402,061	7,435,773
Welfare	212,000	–	–	–
Standard troop costs	14,374,500	14,099,285	275,215	14,374,500
Compensation claims	1,000,000	–	1,000,000	1,000,000
CIVILIAN PERSONNEL				
Salaries and related costs	8,231,000	6,592,480	287,535	6,880,015
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	7,425,500	3,750,902	466,598	4,217,500
AIR OPERATIONS	4,285,000	3,172,349	104,207	3,276,556
VEHICLE OPERATIONS				
Acquisition of vehicles	8,300,000	6,577,864	954,449	7,532,313
Rental of vehicles	950,300	765,575	180,605	946,180
Maintenance and operations	653,900	1,621,364	4,292,925	5,914,289
Workshop equipment	90,100	81,977	14,744	96,721
COMMUNICATIONS				
Communications, test and workshop equipment	2,574,200	925,214	234,265	1,159,479
Parts, maintenance and repairs	175,500	195,457	33,089	228,546
Commercial communications	214,300	294,958	339	295,297
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	6,013,600	2,328,007	2,286,259	4,614,266
Parts, maintenance and repairs	90,600	19,767	–	19,767
SUPPLIES AND SERVICES	6,726,500	1,725,750	5,055,685	6,781,435
FREIGHT	10,692,800	8,674,929	1,531,992	10,206,921
DEMOBILIZATION PROGRAMME				
Feeding	290,000	22,458	–	22,458
Sheltering	850,000	543,140	78,599	621,739
Miscellaneous, including transportation	2,360,000	869,184	214,071	1,083,255
PROGRAMME SUPPORT COSTS	992,000	992,000	–	992,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	200,000	200,000	–	200,000
TOTAL	93,132,700	68,352,947	19,524,449	87,877,396

Schedule 30.2

UNITED NATIONS OPERATION IN MOZAMBIQUE

Expenditure for the period 1 July 1993 to 31 October 1993 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	5,230,500	5,403,974	28,556	5,432,530
MILITARY CONTINGENTS				
Travel and allowances	973,500	1,475,467	99,267	1,574,734
Rotation of contingents	5,699,100	139,000	1,873,516	2,012,516
Reimbursement for use of contingent-owned equipment	2,852,200	–	2,957,100	2,957,100
Rations	5,239,100	1,160,269	530,087	1,690,356
Welfare	340,000	258,946	61,390	320,336
Standard troop costs	27,161,700	–	28,113,700	28,113,700
Compensation claims	1,300,000	12,631	350,000	362,631
CIVILIAN PERSONNEL				
Salaries and related costs	9,540,700	7,116,611	331,560	7,448,171
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	11,223,200	2,844,514	564,735	3,409,249
AIR OPERATIONS	6,509,600	4,546,411	457,524	5,003,935
VEHICLE OPERATIONS				
Acquisition of vehicles	69,100	24,970	536,345	561,315
Rental of vehicles	543,600	352,459	85,338	437,797
Maintenance and operations	2,370,900	403,319	103,889	507,208
Workshop equipment	10,000	18,172	3,834	22,006
COMMUNICATIONS				
Communications, test and workshop equipment	4,309,800	555,550	1,191,063	1,746,613
Parts, maintenance and repairs	360,000	50,312	13,919	64,231
Commercial communications	575,200	388,129	–	388,129
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	1,532,700	463,897	738,606	1,202,503
Parts, maintenance and repairs	75,000	5,531	13,861	19,392
SUPPLIES AND SERVICES	4,670,800	940,795	3,937,382	4,878,177
FREIGHT	725,000	195,692	98,151	293,843
DEMOBILIZATION PROGRAMME				
Feeding	362,500	205,294	–	205,294
Sheltering	1,750,000	146,682	239,511	386,193
Miscellaneous, including transportation	5,387,500	3,718,391	1,146,480	4,864,871
PROGRAMME SUPPORT COSTS	750,700	750,700	–	750,700
INTEGRATED MANAGEMENT INFORMATION SYSTEM	90,000	90,000	–	90,000
TOTAL	99,652,500	31,267,716	43,475,814	74,743,530

Schedule 30.3

UNITED NATIONS OPERATION IN MOZAMBIQUE

Expenditure for the period 1 November 1993 to 30 April 1994 as at 31 December 1993

(United States Dollars)

	Allotments	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	6,449,700	2,807,789	4,331	2,812,120
MILITARY CONTINGENTS				
Travel and allowances	350,000	503,083	–	503,083
Rotation of contingents	9,000,000	9,022	–	9,022
Reimbursement for use of contingent-owned equipment	1,500,000	–	–	–
Rations	5,000,000	546,729	2,905,175	3,451,904
Welfare	400,000	200,469	26,575	227,044
Standard troop costs	27,000,000	–	13,409,000	13,409,000
Compensation claims	750,000	2,049	812	2,861
CIV. POLICE MONITORS – TRAVEL AND ALLOW.	2,091,600	585,201	–	585,201
CIVILIAN PERSONNEL				
Salaries and related costs	12,849,900	3,709,126	27,147	3,736,273
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	3,034,500	1,475,614	2,099,300	3,574,914
AIR OPERATIONS	7,561,300	603,015	3,227,080	3,830,095
VEHICLE OPERATIONS				
Acquisition of vehicles	100,000	717,319	–	717,319
Rental of vehicles	75,000	12,552	64,068	76,620
Maintenance and operations	2,230,800	124,258	1,688,168	1,812,426
Workshop equipment	10,000	5,995	87,792	93,787
COMMUNICATIONS				
Communications, test and workshop equipment	250,000	2,196	317,957	320,153
Parts, maintenance and repairs	125,000	7,572	14,779	22,351
Commercial communications	650,000	34,620	42,482	77,102
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	70,000	37,828	100,647	138,475
Parts, maintenance and repairs	15,000	458	69,826	70,284
SUPPLIES AND SERVICES	589,000	298,247	443,101	741,348
FREIGHT	112,000	11,722	34,830	46,552
DEMOBILIZATION PROGRAMME				
Feeding	–	–	–	–
Sheltering	–	87,109	98,040	185,149
Miscellaneous, including transportation	–	199,760	223,886	423,646
PROGRAMME SUPPORT COSTS	835,500	278,500	–	278,500
INTEGRATED MANAGEMENT INFORMATION SYSTEM	50,000	50,000	–	50,000
TOTAL	81,599,300	12,310,233	24,884,996	37,195,229

Schedule 30.4

UNITED NATIONS OPERATION IN MOZAMBIQUE

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 15 Oct 92 to 30 Jun 93	1 Jul 93 to 31 Oct 93	1 Nov 93 to 30 Apr 94	Total Outstanding
AFGHANISTAN	2,540	–	1,407	531	602	2,540
ALBANIA	5,083	–	2,815	1,062	1,206	5,083
ALGERIA	81,312	62,015	–	–	19,297	19,297
ANDORRA	10,550	–	4,098	2,211	4,241	10,550
ANGOLA	2,540	–	1,407	531	602	2,540
ANTIGUA AND BARBUDA	2,540	1,938	–	–	602	602
ARGENTINA	289,676	–	160,439	60,490	68,747	289,676
ARMENIA	63,310	–	33,836	13,795	15,679	63,310
AUSTRALIA	3,836,940	2,926,338	–	–	910,602	910,602
AUSTRIA	1,905,764	1,453,478	–	–	452,286	452,286
AZERBAIJAN	107,140	–	57,260	23,346	26,534	107,140
BAHAMAS	10,164	5,629	–	2,122	2,413	4,535
BAHRAIN	15,247	11,628	–	–	3,619	3,619
BANGLADESH	2,540	1,407	–	531	602	1,133
BARBADOS	5,083	–	2,815	1,062	1,206	5,083
BELARUS	1,147,631	–	603,475	254,693	289,463	1,147,631
BELGIUM	2,693,480	1,491,802	–	562,448	639,230	1,201,678
BELIZE	2,540	–	1,407	531	602	2,540
BENIN	2,540	–	1,407	531	602	2,540
BHUTAN	2,540	–	1,407	531	602	2,540
BOLIVIA	5,083	–	2,815	1,062	1,206	5,083
BOSNIA AND HERZEGOVINA	18,913	–	9,846	4,244	4,823	18,913
BOTSWANA	2,540	1,938	–	–	602	602
BRAZIL	808,042	–	447,540	168,733	191,769	808,042
BRUNEI DARUSSALAM	15,247	8,444	–	3,184	3,619	6,803
BULGARIA	66,065	36,576	15	13,795	15,679	29,489
BURKINA FASO	2,540	–	1,407	531	602	2,540
BURUNDI	2,540	–	1,407	531	602	2,540
CAMBODIA	5,083	–	2,815	1,062	1,206	5,083
CAMEROON	5,083	–	2,815	1,062	1,206	5,083
CANADA	7,902,568	6,026,957	–	136	1,875,475	1,875,611
CAPE VERDE	2,540	–	1,407	531	602	2,540
CENTRAL AFRICAN REPUBLIC	2,540	–	1,407	531	602	2,540

Schedule 30.4
(continued)

UNITED NATIONS OPERATION IN MOZAMBIQUE

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 15 Oct 92 to 30 Jun 93	1 Jul 93 to 31 Oct 93	1 Nov 93 to 30 Apr 94	Total Outstanding
CHAD	2,540	–	1,407	531	602	2,540
CHILE	40,656	–	22,518	8,489	9,649	40,656
CHINA	2,455,692	1,353,196	–	516,000	586,496	1,102,496
COLOMBIA	66,065	50,386	–	–	15,679	15,679
COMOROS	2,540	–	1,407	531	602	2,540
CONGO	5,083	2,815	–	1,062	1,206	2,268
COSTA RICA	5,083	–	2,815	1,062	1,206	5,083
COTE D'IVOIRE	10,164	–	5,629	2,122	2,413	10,164
CROATIA	61,473	–	31,999	13,795	15,679	61,473
CUBA	45,738	–	25,332	9,551	10,855	45,738
CYPRUS	10,164	–	5,629	2,122	2,413	10,164
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	25,410	–	14,074	5,306	6,030	25,410
DENMARK	1,651,662	1,259,682	–	–	391,980	391,980
DJIBOUTI	2,540	–	1,407	531	602	2,540
DOMINICA	2,540	–	1,407	531	602	2,540
DOMINICAN REPUBLIC	10,164	–	5,629	2,122	2,413	10,164
ECUADOR	15,247	–	8,444	3,184	3,619	15,247
EGYPT	35,573	27,131	–	–	8,442	8,442
EL SALVADOR	5,083	–	2,815	1,062	1,206	5,083
EQUATORIAL GUINEA	2,540	–	1,407	531	602	2,540
ERITREA	1,358	–	573	310	475	1,358
ESTONIA	35,573	–	19,703	7,428	8,442	35,573
ETHIOPIA	2,540	1,407	–	531	602	1,133
FIJI	5,083	2,815	–	1,062	1,206	2,268
FINLAND	1,448,381	1,104,644	–	–	343,737	343,737
FRANCE	19,135,269	14,565,171	–	–	4,570,098	4,570,098
GABON	10,164	–	5,629	2,122	2,413	10,164
GAMBIA	2,540	–	1,407	531	602	2,540
GEORGIA	96,338	–	48,725	22,285	25,328	96,338
GERMANY	22,691,297	17,306,088	–	–	5,385,209	5,385,209
GHANA	5,083	3,877	–	–	1,206	1,206
GREECE	177,871	98,515	–	37,142	42,214	79,356

Schedule 30.4
(continued)

UNITED NATIONS OPERATION IN MOZAMBIQUE

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 15 Oct 92 to 30 Jun 93	1 Jul 93 to 31 Oct 93	1 Nov 93 to 30 Apr 94	Total Outstanding
GRENADA	2,540	1,938	–	–	602	602
GUATEMALA	10,164	–	5,629	2,122	2,413	10,164
GUINEA	2,540	–	1,407	531	602	2,540
GUINEA-BISSAU	2,540	–	1,407	531	602	2,540
GUYANA	5,083	–	2,815	1,062	1,206	5,083
HAITI	2,540	–	1,407	531	602	2,540
HONDURAS	5,083	–	2,815	1,062	1,206	5,083
HUNGARY	91,477	69,767	–	–	21,710	21,710
ICELAND	76,231	58,140	–	–	18,091	18,091
INDIA	182,953	101,329	–	38,204	43,420	81,624
INDONESIA	81,312	–	45,036	16,979	19,297	81,312
IRAN (ISLAMIC REPUBLIC OF)	391,317	–	216,734	81,714	92,869	391,317
IRAQ	66,065	–	36,591	13,795	15,679	66,065
IRELAND	457,383	348,835	–	–	108,548	108,548
ISRAEL	116,886	90,052	–	–	26,834	26,834
ITALY	10,900,970	6,037,577	–	2,276,322	2,587,071	4,863,393
JAMAICA	5,083	–	2,815	1,062	1,206	5,083
JAPAN	31,635,684	24,127,749	–	–	7,507,935	7,507,935
JORDAN	5,083	3,877	–	–	1,206	1,206
KAZAKHSTAN	170,453	–	91,097	37,142	42,214	170,453
KENYA	5,083	2,815	–	1,062	1,206	2,268
KUWAIT	127,050	96,897	–	–	30,153	30,153
KYRGYZSTAN	29,219	–	15,616	6,367	7,236	29,219
LAO PEOPLE'S DEMOCRATIC REPUBLIC	2,540	2,540	–	–	–	–
LATVIA	66,065	–	36,591	13,795	15,679	66,065
LEBANON	5,083	–	2,815	1,062	1,206	5,083
LESOTHO	2,540	196	1,211	531	602	2,344
LIBERIA	5,083	–	2,815	1,062	1,206	5,083
LIBYAN ARAB JAMAHIRIYA	121,968	–	67,553	25,469	28,946	121,968
LIECHTENSTEIN	25,410	19,380	–	–	6,030	6,030
LITHUANIA	76,230	16,482	25,739	15,918	18,091	59,748
LUXEMBOURG	152,461	116,278			36,183	36,183
MADAGASCAR	4,786	–	2,815	1,062	909	4,786

Schedule 30.4
(continued)

UNITED NATIONS OPERATION IN MOZAMBIQUE

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 15 Oct 92 to 30 Jun 93	1 Jul 93 to 31 Oct 93	1 Nov 93 to 30 Apr 94	Total Outstanding
MALAWI	2,540	–	1,407	531	602	2,540
MALAYSIA	60,986	46,512	–	–	14,474	14,474
MALDIVES	2,540	–	1,407	531	602	2,540
MALI	2,540	–	1,407	531	602	2,540
MALTA	5,083	3,877	–	–	1,206	1,206
MARSHALL ISLANDS	5,083	–	2,815	1,062	1,206	5,083
MAURITANIA	2,540	–	1,407	531	602	2,540
MAURITIUS	5,083	3,877	–	–	1,206	1,206
MEXICO	447,220	40,614	207,081	93,388	106,137	406,606
MICRONESIA (FEDERATED STATES OF)	5,083	3,877	–	–	1,206	1,206
MONACO	13,585	–	5,737	3,095	4,753	13,585
MONGOLIA	5,083	–	2,815	1,062	1,206	5,083
MOROCCO	15,247	–	8,444	3,184	3,619	15,247
MOZAMBIQUE	2,540	–	1,407	531	602	2,540
MYANMAR	2,540	1,407	–	531	602	1,133
NAMIBIA	2,540	1,938	–	–	602	602
NEPAL	2,540	1,407	–	531	602	1,133
NETHERLANDS	3,811,528	2,906,958	–	–	904,570	904,570
NEW ZEALAND	609,845	465,113	–	–	144,732	144,732
NICARAGUA	5,083	–	2,815	1,062	1,206	5,083
NIGER	2,540	–	1,407	531	602	2,540
NIGERIA	101,641	56,295	–	21,224	24,122	45,346
NORWAY	1,397,562	1,065,886	–	–	331,676	331,676
OMAN	15,247	11,628	–	–	3,619	3,619
PAKISTAN	30,491	16,888	–	6,367	7,236	13,603
PANAMA	10,164	–	5,629	2,122	2,413	10,164
PAPUA NEW GUINEA	2,540	–	1,407	531	602	2,540
PARAGUAY	10,164	–	5,629	2,122	2,413	10,164
PERU	30,491	–	16,888	6,367	7,236	30,491
PHILIPPINES	35,573	–	19,703	7,428	8,442	35,573
POLAND	238,855	–	132,291	49,877	56,687	238,855
PORTUGAL	101,641	56,295	–	21,224	24,122	45,346
QATAR	25,410	–	14,074	5,306	6,030	25,410

UNITED NATIONS OPERATION IN MOZAMBIQUE

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Contributions outstanding for the period: 15 Oct 92 to 30 Jun 93	Contributions outstanding for the period: 1 Jul 93 to 31 Oct 93	Contributions outstanding for the period: 1 Nov 93 to 30 Apr 94	Total Outstanding
REPUBLIC OF KOREA	350,660	267,440	–	–	83,220	83,220
REPUBLIC OF MOLDOVA	73,051	–	39,042	15,918	18,091	73,051
ROMANIA	86,394	–	47,850	18,041	20,503	86,394
RUSSIAN FEDERATION	22,672,458	–	13,064,986	4,496,579	5,110,893	22,672,458
RWANDA	2,540	–	1,407	531	602	2,540
SAINT KITTS AND NEVIS	2,540	–	1,407	531	602	2,540
SAINT LUCIA	2,540	1,407	–	531	602	1,133
SAINT VINCENT AND THE GRENADINES	2,540	–	1,407	531	602	2,540
SAMOA	2,540	1,938	–	–	602	602
SAN MARINO	24,350	21,499	–	–	2,851	2,851
SAO TOME AND PRINCIPE	2,540	–	1,407	531	602	2,540
SAUDI ARABIA	487,874	270,212	–	101,877	115,785	217,662
SENEGAL	2,540	–	1,407	531	602	2,540
SEYCHELLES	2,540	–	1,407	531	602	2,540
SIERRA LEONE	2,540	–	1,407	531	602	2,540
SINGAPORE	60,986	46,512	–	–	14,474	14,474
SLOVENIA	42,559	36,154	–	–	6,405	6,405
SOLOMON ISLANDS	2,540	–	1,407	531	602	2,540
SOMALIA	2,540	–	1,407	531	602	2,540
SOUTH AFRICA	1,041,816	–	577,018	217,550	247,248	1,041,816
SPAIN	5,031,216	–	2,786,574	1,050,610	1,194,032	5,031,216
SRI LANKA	5,083	–	2,815	1,062	1,206	5,083
SUDAN	2,540	–	1,407	531	602	2,540
SURINAME	2,540	–	1,407	531	602	2,540
SWAZILAND	5,083	–	2,815	1,062	1,206	5,083
SWEDEN	2,820,532	2,151,149	–	–	669,383	669,383
SYRIAN ARAB REPUBLIC	20,326	–	11,259	4,244	4,823	20,326
TAJIKISTAN	24,350	–	13,014	5,306	6,030	24,350
THAILAND	55,902	–	30,962	11,673	13,267	55,902
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	6,041	–	2,623	1,415	2,003	6,041
TOGO	2,540	1,336	71	531	602	1,204
TRINIDAD AND TOBAGO	25,410	–	14,074	5,306	6,030	25,410

Schedule 30.4
(concluded)

UNITED NATIONS OPERATION IN MOZAMBIQUE

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Contributions outstanding for the period 15 Oct 92 to 30 Jun 93	1 Jul 93 to 31 Oct 93	1 Nov 93 to 30 Apr 94	Total Outstanding
TUNISIA	15,247	8,444	–	3,184	3,619	6,803
TURKEY	137,215	28,653	47,344	28,653	32,565	108,562
TURKMENISTAN	29,219	–	15,616	6,367	7,236	29,219
UGANDA	2,540	–	1,407	531	602	2,540
UKRAINE	4,459,238	–	2,339,296	992,243	1,127,699	4,459,238
UNITED ARAB EMIRATES	106,722	–	59,109	22,285	25,328	106,722
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	16,009,842	12,186,193	–	–	3,823,649	3,823,649
UNITED REPUBLIC OF TANZANIA	2,540	–	1,407	531	602	2,540
UNITED STATES OF AMERICA	80,665,360	13,227,037	30,707,902	17,138,841	19,591,580	67,438,323
URUGUAY	20,326	–	11,259	4,244	4,823	20,326
UZBEKISTAN	126,623	–	67,672	27,592	31,359	126,623
VANUATU	2,540	–	1,407	531	602	2,540
VENEZUELA	249,019	–	137,921	52,000	59,098	249,019
VIET NAM	5,083	–	2,815	1,062	1,206	5,083
YEMEN	2,540	–	1,407	531	602	2,540
YUGOSLAVIA	84,456	–	51,598	15,564	17,294	84,456
ZAIRE	5,083	2,815	–	1,062	1,206	2,268
ZAMBIA	5,083	–	2,815	1,062	1,206	5,083
ZIMBABWE	2,540	–	1,407	531	602	2,540
TOTAL	253,742,718	111,831,090	52,606,843	28,761,174	60,543,611	141,911,628

Statement XXXI

UNITED NATIONS OBSERVER MISSION UGANDA – RWANDA a/

Income and expenditure for the period 22 June 1993 to 21 December 1993 as at 31 December 1993

(United States dollars)

		Mandate period 22 June 1993 to 21 December 1993		Biennium period 1 January 1992 to 31 December 1993
Income				
Total income		–	b/	–
Expenditure	(Schedule 31.1)	2,930,306	c/	2,930,306
Excess of income over expenditure		(2,930,306)		(2,930,306)

Assets and liabilities as at 31 December 1993

Assets		
Cash		32,276
Accounts receivable		21,560
Deferred charges		123,973
Total assets		177,809
Liabilities		
Deferred credits		1,000
Accounts payable – others		501,408
Unliquidated obligations	(Schedule 31.1)	705,468
Due to United Nations General Fund		1,900,239
Total liabilities		3,108,115
Fund balance		
Balance as at 22 June 1993		–
Excess of income over expenditure for the period 22 June 1993 to 21 December 1993		(2,930,306)
Balance as at 31 December 1993		
Total liabilities and fund balance		177,809

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a/ See note 2(a).

b/ Not included is a total of $3,642,300 which will be assessed under General Assembly resolution 48/245 of 5 April 1994 for the period 22 June 1993 to 21 December 1993.

c/ Commitment authority up to a total of $ 6 million was authorized by the ACABQ in accordance with General Assembly resolution 48/187 of 20 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 31.1

UNITED NATIONS OBSERVER MISSION UGANDA – RWANDA

Expenditure for the period 22 June 1993 to 21 December 1993 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	1,034,100	1,140,726	260,118	1,400,844
MILITARY CONTINGENTS				
Travel and allowances	–	8,133	82,804	90,937
CIVILIAN POLICE MONITORS				
Travel and allowances	–	18,289	16,836	35,125
CIVILIAN PERSONNEL				
Salaries and related costs	670,200	648,547	156,261	804,808
CIVILIAN ELECTORAL OBSERVERS				
Travel and allowances	–	7,399	–	7,399
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	60,000	31,969	–	31,969
AIR OPERATIONS	750,600	–	–	–
VEHICLE OPERATIONS				
Acquisition of vehicles	375,000	–	–	–
Rental of vehicles	75,000	18,723	–	18,723
Maintenance and operations	41,000	40,672	–	40,672
Workshop equipment	10,000	–	–	–
COMMUNICATIONS				
Communications, test and workshop equipment	215,000	2,095	–	2,095
Parts, maintenance and repairs	10,000	5,050	–	5,050
Commercial communications	35,000	11,041	9,085	20,126
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	288,500	23,827	59,151	82,978
SUPPLIES AND SERVICES	70,800	64,289	119,893	184,182
FREIGHT	50,000	199,659	1,320	200,979
PROGRAMME SUPPORT COSTS	–	4,419	–	4,419
TOTAL	3,685,200	2,224,838	705,468	2,930,306

Statement XXXII

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA a/

Income and expenditure for the period 5 October 1993 to 4 April 1994 as at 31 December 1993

(United States dollars)

	Mandate Period 5 October 1993 to 4 April 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/		
Funded by assessed contributions	51,120,000	51,120,000
Miscellaneous income	4,703	4,703
Total income	51,124,703	51,124,703
Expenditure (Schedules 32.1)	6,998,496	6,998,496
Excess of income over expenditure	44,126,207	44,126,207

Assets and liabilities as at 31 December 1993

Assets	
Cash	639,210
Assessed contributions unpaid b/ c/ (Schedule 32.2)	50,671,168
Accounts receivable	137,937
Deferred charges	170,302
Total assets	51,618,617
Liabilities	
Accounts payable – other	96,733
Unliquidated obligations for the period 5 October 1993 to 4 April 1994 (Schedule 32.1)	5,638,375
Due to United Nations General Fund	1,757,302
Total liabilities	7,492,410
Fund balance	
Balance as at 5 October 1993	–
Excess of income over expenditure for the period 5 October 1993 to 31 December 1993	44,126,207
Balance as at 31 December 1993 e/	44,126,207
Total liabilities and fund balance	51,618,617

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a/ See notes 2 (a)

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Total pertains to assessments in accordance with General Assembly decision 48/479 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 32.1

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Expenditure for the period 5 October 1993 to 4 April 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursement	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	3,143,400	505,157	209,741	714,898
MILITARY CONTINGENTS				
Travel and allowances	502,500	82,015	968,858	1,050,873
Rotation of contingents	924,800	372	2,740	3,112
Reimbursement for use of contingent owned equipment	518,400	–	328,500	328,500
Rations	1,096,400	–	372,698	372,698
Welfare	58,700	227	–	227
Standard troop costs	3,975,800	–	2,793,000	2,793,000
Compensation claims	160,000	–	120,000	120,000
CIVILIAN POLICE MONITORS				
Travel and allowances	644,400	14,392	(4,362)	10,030
CIVILIAN PERSONNEL				
Salaries and allowances	3,835,600	230,187	127,629	357,816
RENTAL , MAINTENANCE AND CONSTRUCTION OF PREMISES	6,888,300	15,642	111,040	126,682
AIR OPERATIONS	2,922,200	–	–	–
VEHICLE OPERATIONS				
Acquisition of vehicles	711,200	–	–	–
Rental of vehicle	188,000	35,144	–	35,144
Maintenance and operations	535,700	3,194	–	3,194
Workshop equipment	76,000	–	–	–
COMMUNICATIONS				
Communications, test and workshop equipment	1,514,300	2,831	–	2,831
Parts, maintenance and repairs	99,000	4,598	1,064	5,662
Commercial communications	200,800	7,070	3,909	10,979
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	3,761,300	257,199	40,935	298,134
Parts, maintenance and repairs	120,000	–	–	–
SUPPLIES AND SERVICES	1,511,900	22,898	53,454	76,352
FREIGHT	3,610,400	3,195	509,169	512,364
DEMOBILIZATION PROGRAMME				
Miscellaneous, including transportation	1,414,600	–	–	–
PROGRAMME SUPPORT COSTS	281,400	140,000	–	140,000
INTEGRATED MANAGEMENT INFORMATION SYSTEM	36,000	36,000	–	36,000
TOTAL	38,731,100	1,360,121	5,638,375	6,998,496

Schedule 32.2

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Total Outstanding
AFGHANISTAN	507	–	507
ALBANIA	1,015	–	1,015
ALGERIA	16,234	–	16,234
ANDORRA	3,642	–	3,642
ANGOLA	507	–	507
ANTIGUA AND BARBUDA	507	–	507
ARGENTINA	57,836	–	57,836
ARMENIA	13,191	–	13,191
AUSTRALIA	766,082	–	766,082
AUSTRIA	380,505	–	380,505
AZERBAIJAN	22,323	–	22,323
BAHAMAS	2,029	–	2,029
BAHRAIN	3,044	–	3,044
BANGLADESH	507	–	507
BARBADOS	1,015	–	1,015
BELARUS	243,522	–	243,522
BELGIUM	537,780	–	537,780
BELIZE	507	–	507
BENIN	507	–	507
BHUTAN	507	–	507
BOLIVIA	1,015	–	1,015
BOSNIA AND HERZEGOVINA	4,058	–	4,058
BOTSWANA	507	–	507
BRAZIL	161,334	–	161,334
BRUNEI DARUSSALAM	3,044	–	3,044
BULGARIA	13,191	–	13,191
BURKINA FASO	507	–	507
BURUNDI	507	–	507
CAMBODIA	1,015	–	1,015
CAMEROON	1,015	–	1,015
CANADA	1,577,826	–	1,577,826
CAPE VERDE	507	–	507
CENTRAL AFRICAN REPUBLIC	507	–	507
CHAD	507	–	507
CHILE	8,117	–	8,117
CHINA	493,417	–	493,417
COLOMBIA	13,191	13,191	–
COMOROS	507	–	507
CONGO	1,015	–	1,015
COSTA RICA	1,015	–	1,015
COTE D'IVOIRE	2,029	–	2,029
CROATIA	13,191	–	13,191
CUBA	9,132	–	9,132
CYPRUS	2,029	–	2,029
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	5,074	–	5,074
DENMARK	329,771	–	329,771
DJIBOUTI	507	–	507
DOMINICA	507	–	507
DOMINICAN REPUBLIC	2,029	–	2,029
ECUADOR	3,044	–	3,044

Schedule 32.2
(Continued)

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Total Outstanding
EGYPT	7,101	–	7,101
EL SALVADOR	1,015	–	1,015
EQUATORIAL GUINEA	507	–	507
ERITREA	405	–	405
ESTONIA	7,101	–	7,101
ETHIOPIA	507	–	507
FIJI	1,015	–	1,015
FINLAND	289,183	–	289,183
FRANCE	3,844,809	–	3,844,809
GABON	2,029	–	2,029
GAMBIA	507	–	507
GEORGIA	21,308	–	21,308
GERMANY	4,530,542	–	4,530,542
GHANA	1,015	–	1,015
GREECE	35,514	–	35,514
GRENADA	507	–	507
GUATEMALA	2,029	–	2,029
GUINEA	507	–	507
GUINEA-BISSAU	507	–	507
GUYANA	1,015	–	1,015
HAITI	507	–	507
HONDURAS	1,015	–	1,015
HUNGARY	18,265	–	18,265
ICELAND	15,220	–	15,220
INDIA	36,528	–	36,528
INDONESIA	16,234	–	16,234
IRAN (ISLAMIC REPUBLIC OF)	78,130	–	78,130
IRAQ	13,191	–	13,191
IRELAND	91,321	–	91,321
ISRAEL	23,337	–	23,337
ITALY	2,176,487	–	2,176,487
JAMAICA	1,015	–	1,015
JAPAN	6,316,378	–	6,316,378
JORDAN	1,015	–	1,015
KAZAKHSTAN	35,514	–	35,514
KENYA	1,015	–	1,015
KUWAIT	25,367	–	25,367
KYRGYZSTAN	6,088	–	6,088
LAO PEOPLE'S DEMOCRATIC REPUBLIC	507	–	507
LATVIA	13,191	–	13,191
LEBANON	1,015	–	1,015
LESOTHO	507	–	507
LIBERIA	1,015	–	1,015
LIBYAN ARAB JAMAHIRIYA	24,352	–	24,352
LIECHTENSTEIN	5,074	–	5,074
LITHUANIA	15,220	–	15,220
LUXEMBOURG	30,441	–	30,441
MADAGASCAR	753	–	753
MALAWI	507	–	507
MALAYSIA	12,176	–	12,176
MALDIVES	507	–	507

Schedule 32.2
(Continued)

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Total Outstanding
MALI	507	–	507
MALTA	1,015	–	1,015
MARSHALL ISLANDS	1,015	–	1,015
MAURITANIA	507	–	507
MAURITIUS	1,015	–	1,015
MEXICO	89,292	–	89,292
MICRONESIA (FEDERATED STATES OF)	1,015	–	1,015
MONACO	4,051	–	4,051
MONGOLIA	1,015	–	1,015
MOROCCO	3,044	–	3,044
MOZAMBIQUE	507	–	507
MYANMAR	507	–	507
NAMIBIA	507	–	507
NEPAL	507	–	507
NETHERLANDS	761,009	–	761,009
NEW ZEALAND	121,761	–	121,761
NICARAGUA	1,015	–	1,015
NIGER	507	–	507
NIGERIA	20,294	–	20,294
NORWAY	279,037	–	279,037
OMAN	3,044	–	3,044
PAKISTAN	6,088	–	6,088
PANAMA	2,029	–	2,029
PAPUA NEW GUINEA	507	–	507
PARAGUAY	2,029	–	2,029
PERU	6,088	–	6,088
PHILIPPINES	7,101	–	7,101
POLAND	47,691	–	47,691
PORTUGAL	20,294	–	20,294
QATAR	5,074	–	5,074
REPUBLIC OF KOREA	70,012	–	70,012
REPUBLIC OF MOLDOVA	15,220	–	15,220
ROMANIA	17,250	–	17,250
RUSSIAN FEDERATION	4,299,777	–	4,299,777
RWANDA	507	–	507
SAINT KITTS AND NEVIS	507	–	507
SAINT LUCIA	507	–	507
SAINT VINCENT AND THE GRENADINES	507	–	507
SAMOA	507	–	507
SAN MARINO	5,074	–	5,074
SAO TOME AND PRINCIPE	507	–	507
SAUDI ARABIA	97,409	–	97,409
SENEGAL	507	–	507
SEYCHELLES	507	–	507
SIERRA LEONE	507	–	507
SINGAPORE	12,176	–	12,176
SLOVENIA	9,132	–	9,132
SOLOMON ISLANDS	507	–	507
SOMALIA	507	–	507
SOUTH AFRICA	208,010	–	208,010
SPAIN	1,004,532	–	1,004,532

Schedule 32.2
(Concluded)

UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Assessments in 1993	Collections in 1993	Total Outstanding
SRI LANKA	1,015	–	1,015
SUDAN	507	–	507
SURINAME	507	–	507
SWAZILAND	1,015	–	1,015
SWEDEN	563,146	–	563,146
SYRIAN ARAB REPUBLIC	4,058	–	4,058
TAJIKISTAN	5,074	–	5,074
THAILAND	11,161	–	11,161
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	1,702	–	1,702
TOGO	507	–	507
TRINIDAD AND TOBAGO	5,074	–	5,074
TUNISIA	3,044	–	3,044
TURKEY	27,396	–	27,396
TURKMENISTAN	6,088	–	6,088
UGANDA	507	–	507
UKRAINE	948,726	–	948,726
UNITED ARAB EMIRATES	21,308	–	21,308
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	3,216,823	–	3,216,823
UNITED REPUBLIC OF TANZANIA	507	–	507
UNITED STATES OF AMERICA	16,223,797	–	16,223,797
URUGUAY	4,058	–	4,058
UZBEKISTAN	26,382	–	26,382
VANUATU	507	–	507
VENEZUELA	49,720	–	49,720
VIET NAM	1,015	–	1,015
YEMEN	507	–	507
YUGOSLAVIA	14,533	–	14,533
ZAIRE	1,015	–	1,015
ZAMBIA	1,015	–	1,015
ZIMBABWE	507	–	507
TOTAL	50,684,359	13,191	50,671,168

Statement XXXIII

UNITED NATIONS OBSERVER MISSION IN GEORGIA a/

Income and expenditure for the period 24 August 1993 to 31 March 1994 as at 31 December 1993

(United States dollars)

		Mandate period 24 August 1993 to 31 March 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/			
Funded by assessed contributions		2,536,200	2,536,200
Miscellaneous income		210	210
Total income		2,536,410	2,536,410
Expenditure	(Schedule 33.1)	1,034,978	1,034,978
Excess of income over expenditure		1,501,432	1,501,432

Assets and liabilities as at 31 December 1993

Assets		
Cash		7,581
Assessed contributions unpaid b/ c/	(Schedule 33.2)	2,469,656
Accounts receivable		832
Deferred charges		583,556
Total assets		3,061,625
Liabilities		
Accounts payable – other		8,778
Unliquidated obligations	(Schedule 33.1)	149,639
Deferred credits		66,844
Due to United Nations General Fund		1,334,932
Total liabilities		1,560,193
Fund balance		
Balance as at 24 August 1993		–
Excess of income over expenditure for the period 24 August 1993 to 31 December 1993		1,501,432
Balance as at 31 December 1993		1,501,432
Total liabilities and fund balance		3,061,625

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a/ See note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Total pertains to assessments in accordance with General Assembly decision 48/475 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 33.1

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Expenditure for the period 24 August 1993 to 31 March 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	260,600	9,761	92,270	102,031
MILITARY CONTINGENTS				
Compensation Claims	50,000	-	-	-
CIVILIAN PERSONNEL				
Salaries and related costs	874,300	628,445	47,913	676,358
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	109,100	31,695	-	31,695
VEHICLE OPERATIONS				
Rental of Vehicle	-	20	-	20
Maintenance and operations	21,900	706	-	706
Workshop equipment	12,500	-	-	-
COMMUNICATIONS				
Communications, test and workshop equipment	150,400	-	-	-
Parts, maintenance and repairs	6,000	-	-	-
Commercial communications	382,600	3,087	-	3,087
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	74,600	23,554	-	23,554
Parts, maintenance and repairs	4,000	-	-	-
SUPPLIES AND SERVICES	35,300	3,027	9,456	12,483
FREIGHT	230,500	131,044	-	131,044
PROGRAMME SUPPORT COST	66,800	54,000	-	54,000
TOTAL	2,278,800	885,339	149,639	1,034,978

Schedule 33.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
AFGHANISTAN	25	–	25
ALBANIA	49	–	49
ALGERIA	785	–	785
ANDORRA	129	–	129
ANGOLA	25	–	25
ANTIGUA AND BARBUDA	25	–	25
ARGENTINA	2,795	–	2,795
ARMENIA	638	–	638
AUSTRALIA	37,023	–	37,023
AUSTRIA	18,389	–	18,389
AZERBAIJAN	1,080	–	1,080
BAHAMAS	98	–	98
BAHRAIN	147	–	147
BANGLADESH	25	–	25
BARBADOS	49	–	49
BELARUS	11,770	–	11,770
BELGIUM	25,990	–	25,990
BELIZE	25	–	25
BENIN	25	–	25
BHUTAN	25	–	25
BOLIVIA	49	–	49
BOSNIA AND HERZEGOVINA	196	–	196
BOTSWANA	25	–	25
BRAZIL	7,796	–	7,796
BRUNEI DARUSSALAM	147	–	147
BULGARIA	638	–	638
BURKINA FASO	25	–	25
BURUNDI	25	–	25
CAMBODIA	49	–	49
CAMEROON	49	–	49
CANADA	76,254	–	76,254
CAPE VERDE	25	–	25
CENTRAL AFRICAN REPUBLIC	25	–	25
CHAD	25	–	25
CHILE	392	–	392
CHINA	23,843	–	23,843
COLOMBIA	638	638	–
COMOROS	25	–	25
CONGO	49	–	49
COSTA RICA	49	–	49
COTE D'IVOIRE	98	–	98
CROATIA	638	–	638
CUBA	441	–	441
CYPRUS	98	–	98
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	245	–	245
DENMARK	15,938	–	15,938
DJIBOUTI	25	–	25
DOMINICA	25	–	25

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
DOMINICAN REPUBLIC	98	–	98
ECUADOR	147	–	147
EGYPT	342	–	342
EL SALVADOR	49	–	49
EQUATORIAL GUINEA	25	–	25
ERITREA	17	–	17
ESTONIA	342	–	342
ETHIOPIA	25	–	25
FIJI	49	–	49
FINLAND	13,976	–	13,976
FRANCE	185,801	–	185,801
GABON	98	–	98
GAMBIA	25	–	25
GEORGIA	1,030	–	1,030
GERMANY	218,955	–	218,955
GHANA	49	–	49
GREECE	1,716	–	1,716
GRENADA	25	–	25
GUATEMALA	98	–	98
GUINEA	25	–	25
GUINEA-BISSAU	25	–	25
GUYANA	49	–	49
HAITI	25	–	25
HONDURAS	49	–	49
HUNGARY	883	–	883
ICELAND	735	–	735
INDIA	1,765	–	1,765
INDONESIA	785	–	785
IRAN (ISLAMIC REPUBLIC OF)	3,776	–	3,776
IRAQ	638	–	638
IRELAND	4,413	–	4,413
ISRAEL	1,128	–	1,128
ITALY	105,188	–	105,188
JAMAICA	49	–	49
JAPAN	305,263	–	305,263
JORDAN	49	–	49
KAZAKHSTAN	1,716	–	1,716
KENYA	49	–	49
KUWAIT	1,225	–	1,225
KYRGYZSTAN	295	–	295
LAO PEOPLE'S DEMOCRATIC REPUBLIC	25	–	25
LATVIA	638	–	638
LEBANON	49	–	49
LESOTHO	25	–	25
LIBERIA	49	–	49
LIBYAN ARAB JAMAHIRIYA	1,176	–	1,176
LIECHTENSTEIN	245	–	245
LITHUANIA	736	–	736
LUXEMBOURG	1,472	–	1,472

Schedule 33.2
(Continued)

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
MADAGASCAR	44	–	44
MALAWI	25	–	25
MALAYSIA	588	–	588
MALDIVES	25	–	25
MALI	25	–	25
MALTA	49	–	49
MARSHALL ISLANDS	49	–	49
MAURITANIA	25	–	25
MAURITIUS	49	–	49
MEXICO	4,316	–	4,316
MICRONESIA (FEDERATED STATES OF)	49	–	49
MONACO	163	–	163
MONGOLIA	49	–	49
MOROCCO	147	–	147
MOZAMBIQUE	25	–	25
MYANMAR	25	–	25
NAMIBIA	25	–	25
NEPAL	25	–	25
NETHERLANDS	36,778	–	36,778
NEW ZEALAND	5,885	–	5,885
NICARAGUA	49	–	49
NIGER	25	–	25
NIGERIA	981	–	981
NORWAY	13,485	–	13,485
OMAN	147	–	147
PAKISTAN	295	–	295
PANAMA	98	–	98
PAPUA NEW GUINEA	25	–	25
PARAGUAY	98	–	98
PERU	295	–	295
PHILIPPINES	342	–	342
POLAND	2,304	–	2,304
PORTUGAL	981	–	981
QATAR	245	–	245
REPUBLIC OF KOREA	3,384	–	3,384
REPUBLIC OF MOLDOVA	736	–	736
ROMANIA	835	–	835
RUSSIAN FEDERATION	207,786	–	207,786
RWANDA	25	–	25
SAINT KITTS AND NEVIS	25	–	25
SAINT LUCIA	25	–	25
SAINT VINCENT AND THE GRENADINES	25	–	25
SAMOA	25	–	25
SAN MARINO	245	–	245
SAO TOME AND PRINCIPE	25	–	25
SAUDI ARABIA	4,708	–	4,708
SENEGAL	25	–	25
SEYCHELLES	25	–	25
SIERRA LEONE	25	–	25

Schedule 33.2
(Concluded)

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
SINGAPORE	588	–	588
SLOVENIA	441	–	441
SOLOMON ISLANDS	25	–	25
SOMALIA	25	–	25
SOUTH AFRICA	10,053	–	10,053
SPAIN	48,549	–	48,549
SRI LANKA	49	–	49
SUDAN	25	–	25
SURINAME	25	–	25
SWAZILAND	49	–	49
SWEDEN	27,216	–	27,216
SYRIAN ARAB REPUBLIC	196	–	196
TAJIKISTAN	245	–	245
THAILAND	540	–	540
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	72	–	72
TOGO	25	–	25
TRINIDAD AND TOBAGO	245	–	245
TUNISIA	147	–	147
TURKEY	1,325	–	1,325
TURKMENISTAN	295	–	295
UGANDA	25	–	25
UKRAINE	45,850	–	45,850
UNITED ARAB EMIRATES	1,030	–	1,030
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	155,453	–	155,453
UNITED REPUBLIC OF TANZANIA	25	–	25
UNITED STATES OF AMERICA	804,951	–	804,951
URUGUAY	196	–	196
UZBEKISTAN	1,275	–	1,275
VANUATU	25	–	25
VENEZUELA	2,403	–	2,403
VIET NAM	49	–	49
YEMEN	25	–	25
YUGOSLAVIA	713	–	713
ZAIRE	49	–	49
ZAMBIA	49	–	49
ZIMBABWE	25	–	25
TOTAL	2,470,294	638	2,469,656

Statement XXXIV

UNITED NATIONS OBSERVER MISSION IN LIBERIA a/

Income and expenditure for the period 22 September 1993 to 21 April 1994 as at 31 December 1993

(United States dollars)

		Mandate period 22 September 1993 to 21 April 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/			
Funded by assessed contributions		40,318,000	40,318,000
Miscellaneous income		2,005	2,005
Total income		40,320,005	40,320,005
Expenditure	(Schedule 34.1)	6,390,492	6,390,492
Excess of income over expenditure		33,929,513	33,929,513

Assets and liabilities as at 31 December 1993

Assets		
Cash		349,138
Assessed contributions unpaid b/ c/	(Schedule 34.2)	39,792,764
Accounts receivable		5,000
Deferred charges		1,215,070
Total assets		41,361,972
Liabilities		
Unliquidated obligations	(Schedule 34.1)	2,600,494
Due to United Nations General Fund		4,831,965
Total liabilities		7,432,459
Fund balance		
Balance as at 22 September 1993		-
Excess of income over expenditure for the period 22 September 1993 to 31 December 1993		33,929,513
Balance as at 31 December 1993		33,929,513
Total liabilities and fund balance		41,361,972

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a/ See note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Total pertains to assessments in accordance with General Assembly decision 48/478 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 34.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Expenditure for the period 22 September 1993 to 21 April 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	6,588,100	1,765,208	1,462,740	3,227,948
MILITARY CONTINGENTS				
Travel and allowances	–	48,912	60,975	109,887
Rations	1,107,400	–	–	–
Compensation claims	160,000	–	–	–
CIVILIAN PERSONNEL				
Salaries and related costs	7,728,200	907,658	270,559	1,178,217
CIVILIAN ELECTORAL MONITORS				
Travel and allowances	–	4,320	–	4,320
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	2,295,100	140,290	84,203	224,493
AIR OPERATIONS	4,892,600	9,082	242,167	251,249
VEHICLE OPERATIONS				
Acquisition of vehicles	903,400	310,179	–	310,179
Rental of vehicles	480,000	721	8,276	8,997
Maintenance and operations	466,300	58,607	7,570	66,177
Workshop equipment	14,400	1,749	–	1,749
COMMUNICATIONS				
Communications, test and workshop equipment	1,653,100	20,061	17,707	37,768
Parts, maintenance and repairs	81,100	493	1,050	1,543
Commercial communications	663,800	41,414	–	41,414
MISCELLANEOUS EQUIPMENT				
Acquisition of other equipment	2,446,100	137,961	303,674	441,635
Parts, maintenance and repairs	26,400	825	–	825
SUPPLIES AND SERVICES	2,184,800	56,885	70,024	126,909
FREIGHT	160,000	81,133	71,549	152,682
PROGRAMME SUPPORT COSTS	743,200	172,500	–	172,500
INTEGRATED MANAGEMENT INFORMATION SYSTEM	64,000	32,000	–	32,000
TOTAL	32,658,000	3,789,998	2,600,494	6,390,492

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
AFGHANISTAN	397	-	397
ALBANIA	795	-	795
ALGERIA	12,724	-	12,724
ANDORRA	2,871	-	2,871
ANGOLA	397	-	397
ANTIGUA AND BARBUDA	397	-	397
ARGENTINA	45,328	-	45,328
ARMENIA	10,338	-	10,338
AUSTRALIA	600,395	-	600,395
AUSTRIA	298,210	-	298,210
AZERBAIJAN	17,495	-	17,495
BAHAMAS	1,590	-	1,590
BAHRAIN	2,386	-	2,386
BANGLADESH	397	-	397
BARBADOS	795	-	795
BELARUS	190,855	-	190,855
BELGIUM	421,470	-	421,470
BELIZE	397	-	397
BENIN	397	-	397
BHUTAN	397	-	397
BOLIVIA	795	-	795
BOSNIA AND HERZEGOVINA	3,181	-	3,181
BOTSWANA	397	-	397
BRAZIL	126,441	-	126,441
BRUNEI DARUSSALAM	2,386	-	2,386
BULGARIA	10,338	-	10,338
BURKINA FASO	397	-	397
BURUNDI	397	-	397
CAMBODIA	795	-	795
CAMEROON	795	-	795
CANADA	1,236,577	-	1,236,577
CAPE VERDE	397	-	397
CENTRAL AFRICAN REPUBLIC	397	-	397
CHAD	397	-	397
CHILE	6,361	-	6,361
CHINA	386,703	-	386,703
COLOMBIA	10,338	10,338	-
COMOROS	397	-	397
CONGO	795	-	795
COSTA RICA	795	-	795
COTE D'IVOIRE	1,590	-	1,590
CROATIA	10,338	-	10,338
CUBA	7,158	-	7,158
CYPRUS	1,590	-	1,590
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	3,976	-	3,976
DENMARK	258,448	-	258,448
DJIBOUTI	397	-	397
DOMINICA	397	-	397
DOMINICAN REPUBLIC	1,590	-	1,590

Schedule 34.2
(Continued)

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
ECUADOR	2,386	-	2,386
EGYPT	5,566	-	5,566
EL SALVADOR	795	-	795
EQUATORIAL GUINEA	397	-	397
ERITREA	318	-	318
ESTONIA	5,566	-	5,566
ETHIOPIA	397	-	397
FIJI	795	-	795
FINLAND	226,640	-	226,640
FRANCE	3,013,268	-	3,013,268
GABON	1,590	-	1,590
GAMBIA	397	-	397
GEORGIA	16,701	-	16,701
GERMANY	3,550,685	-	3,550,685
GHANA	795	-	795
GREECE	27,833	-	27,833
GRENADA	397	-	397
GUATEMALA	1,590	-	1,590
GUINEA	397	-	397
GUINEA-BISSAU	397	-	397
GUYANA	795	-	795
HAITI	397	-	397
HONDURAS	795	-	795
HUNGARY	14,314	-	14,314
ICELAND	11,928	-	11,928
INDIA	28,628	-	28,628
INDONESIA	12,724	-	12,724
IRAN (ISLAMIC REPUBLIC OF)	61,232	-	61,232
IRAQ	10,338	-	10,338
IRELAND	71,570	-	71,570
ISRAEL	18,290	-	18,290
ITALY	1,705,760	-	1,705,760
JAMAICA	795	-	795
JAPAN	4,950,284	-	4,950,284
JORDAN	795	-	795
KAZAKHSTAN	27,833	-	27,833
KENYA	795	-	795
KUWAIT	19,881	-	19,881
KYRGYZSTAN	4,771	-	4,771
LAO PEOPLE'S DEMOCRATIC REPUBLIC	397	-	397
LATVIA	10,338	-	10,338
LEBANON	795	-	795
LESOTHO	397	-	397
LIBERIA	795	-	795
LIBYAN ARAB JAMAHIRIYA	19,086	-	19,086
LIECHTENSTEIN	3,976	-	3,976
LITHUANIA	11,929	-	11,929
LUXEMBOURG	23,857	-	23,857
MADAGASCAR	587	-	587
MALAWI	397	-	397

Schedule 34.2
(Continued)

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
MALAYSIA	9,542	-	9,542
MALDIVES	397	-	397
MALI	397	-	397
MALTA	795	-	795
MARSHALL ISLANDS	795	-	795
MAURITANIA	397	-	397
MAURITIUS	795	-	795
MEXICO	69,980	-	69,980
MICRONESIA (FEDERATED STATES OF)	795	-	795
MONACO	3,186	-	3,186
MONGOLIA	795	-	795
MOROCCO	2,386	-	2,386
MOZAMBIQUE	397	-	397
MYANMAR	397	-	397
NAMIBIA	397	-	397
NEPAL	397	-	397
NETHERLANDS	596,421	-	596,421
NEW ZEALAND	95,427	-	95,427
NICARAGUA	795	-	795
NIGER	397	-	397
NIGERIA	15,906	-	15,906
NORWAY	218,688	-	218,688
OMAN	2,386	-	2,386
PAKISTAN	4,771	-	4,771
PANAMA	1,590	-	1,590
PAPUA NEW GUINEA	397	-	397
PARAGUAY	1,590	-	1,590
PERU	4,771	-	4,771
PHILIPPINES	5,566	-	5,566
POLAND	37,376	-	37,376
PORTUGAL	15,906	-	15,906
QATAR	3,976	-	3,976
REPUBLIC OF KOREA	54,870	-	54,870
REPUBLIC OF MOLDOVA	11,929	-	11,929
ROMANIA	13,520	-	13,520
RUSSIAN FEDERATION	3,369,836	-	3,369,836
RWANDA	397	-	397
SAINT KITTS AND NEVIS	397	-	397
SAINT LUCIA	397	-	397
SAINT VINCENT AND THE GRENADINES	397	-	397
SAMOA	397	-	397
SAN MARINO	3,976	-	3,976
SAO TOME AND PRINCIPE	397	-	397
SAUDI ARABIA	76,342	-	76,342
SENEGAL	397	-	397
SEYCHELLES	397	-	397
SIERRA LEONE	397	-	397
SINGAPORE	9,542	-	9,542
SLOVENIA	7,158	-	7,158
SOLOMON ISLANDS	397	-	397

Schedule 34.2
(Concluded)

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
SOMALIA	397	–	397
SOUTH AFRICA	163,022	–	163,022
SPAIN	787,273	–	787,273
SRI LANKA	795	–	795
SUDAN	397	–	397
SURINAME	397	–	397
SWAZILAND	795	–	795
SWEDEN	441,351	–	441,351
SYRIAN ARAB REPUBLIC	3,181	–	3,181
TAJIKISTAN	3,976	–	3,976
THAILAND	8,748	–	8,748
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	1,338	–	1,338
TOGO	397	–	397
TRINIDAD AND TOBAGO	3,976	–	3,976
TUNISIA	2,386	–	2,386
TURKEY	21,471	–	21,471
TURKMENISTAN	4,771	–	4,771
UGANDA	397	–	397
UKRAINE	743,537	–	743,537
UNITED ARAB EMIRATES	16,701	–	16,701
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	2,521,099	–	2,521,099
UNITED REPUBLIC OF TANZANIA	397	–	397
UNITED STATES OF AMERICA	12,795,577	–	12,795,577
URUGUAY	3,181	–	3,181
UZBEKISTAN	20,676	–	20,676
VANUATU	397	–	397
VENEZUELA	38,966	–	38,966
VIET NAM	795	–	795
YEMEN	397	–	397
YUGOSLAVIA	11,387	–	11,387
ZAIRE	795	–	795
ZAMBIA	795	–	795
ZIMBABWE	397	–	397
TOTAL	39,803,102	10,338	39,792,764

Statement XXXV

UNITED NATIONS MISSION IN HAITI a/

Income and expenditure for the period 23 September 1993 to 22 March 1994 as at 31 December 1993

(United States dollars)

	Mandate period 23 September 1993 to 22 March 1994	Biennium period 1 January 1992 to 31 December 1993
Income b/		
Funded by assessed contributions	1,383,000	1,383,000
Miscellaneous income	81	81
Total income	1,383,081	1,383,081
Expenditure (Schedule 35.1)	1,178,358	1,178,358
Excess of income over expenditure	204,723	204,723

Assets and liabilities as at 31 December 1993

Assets		
Assessed contributions unpaid b/ c/	(Schedule 35.2)	1,369.760
Total assets		1,369.760
Liabilities		
Deferred credits		22.103
Unliquidated obligations	(Schedule 35.1)	910.655
Due to United Nations General Fund		232.279
Total liabilities		1.165 337
Fund balance		
Balance as at 23 September 1993		-
Excess of income over expenditure for the period 23 September 1993 to 31 December 1993		204 723
Balance as at 31 December 1993		204 723
Total liabilities and fund balance		1.369 760

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a/ See note 2(a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Total pertains to assessments in accordance with General Assembly decision 48/477 of 23 December 1993.

The accompanying notes are an integral part of the financial statements.

Schedule 35.1

UNITED NATIONS MISSION IN HAITI

Expenditure for the period 23 September 1993 to 22 March 1994 as at 31 December 1993

(United States dollars)

	Allotment	Disbursements	Unliquidated Obligations	Total
MILITARY OBSERVERS				
Travel and allowances	20,900	16,665	3,000	19,665
CIVILIAN POLICE MONITORS				
Travel and allowances	241,900	55,821	137,420	193,241
CIVILIAN PERSONNEL				
Salaries and related costs	112,400	74,999	20,235	95,234
RENTAL, MAINTENANCE AND CONSTRUCTION OF PREMISES	126,700	52,375	-	52,375
VEHICLE OPERATIONS				
Rental of Vehicle	60,200	60,226	-	60,226
Maintenance and operations	4,900	3,157	-	3,157
COMMUNICATIONS				
Commercial communications	5,700	255	-	255
SUPPLIES AND SERVICES	3,400	1,173	-	1,173
FREIGHT	750,000	-	750,000	750,000
PROGRAMME SUPPORT COST	7,700	3,032	-	3,032
TOTAL	1,333,800	267,703	910,655	1,178,358

Schedule 35.2

UNITED NATIONS MISSION IN HAITI

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
AFGHANISTAN	14	-	14
ALBANIA	27	-	27
ALGERIA	439	-	439
ANDORRA	93	-	93
ANGOLA	14	-	14
ANTIGUA AND BARBUDA	14	-	14
ARGENTINA	1,563	-	1,563
ARMENIA	357	-	357
AUSTRALIA	20,701	-	20,701
AUSTRIA	10,283	-	10,283
AZERBAIJAN	603	-	603
BAHAMAS	56	-	56
BAHRAIN	81	-	81
BANGLADESH	14	-	14
BARBADOS	27	-	27
BELARUS	6,580	-	6,580
BELGIUM	14,532	-	14,532
BELIZE	14	-	14
BENIN	14	-	14
BHUTAN	14	-	14
BOLIVIA	27	-	27
BOSNIA AND HERZEGOVINA	110	-	110
BOTSWANA	14	-	14
BRAZIL	4,360	-	4,360
BRUNEI DARUSSALAM	81	-	81
BULGARIA	357	-	357
BURKINA FASO	14	-	14
BURUNDI	14	-	14
CAMBODIA	27	-	27
CAMEROON	27	-	27
CANADA	42,636	-	42,636
CAPE VERDE	14	-	14
CENTRAL AFRICAN REPUBLIC	14	-	14
CHAD	14	-	14
CHILE	220	-	220
CHINA	13,333	-	13,333
COLOMBIA	357	357	-
COMOROS	14	-	14
CONGO	27	-	27
COSTA RICA	27	-	27
COTE D'IVOIRE	56	-	56
CROATIA	357	-	357
CUBA	246	-	246
CYPRUS	56	-	56
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	137	-	137
DENMARK	8,911	-	8,911
DJIBOUTI	14	-	14
DOMINICA	14	-	14
DOMINICAN REPUBLIC	56	-	56

Schedule 35.2
(Continued)

UNITED NATIONS MISSION IN HAITI

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
ECUADOR	81	–	81
EGYPT	192	–	192
EL SALVADOR	27	–	27
EQUATORIAL GUINEA	14	–	14
ERITREA	11	–	11
ESTONIA	192	–	192
ETHIOPIA	14	–	14
FIJI	27	–	27
FINLAND	7,814	–	7,814
FRANCE	103,892	–	103,892
GABON	56	–	56
GAMBIA	14	–	14
GEORGIA	576	–	576
GERMANY	122,426	–	122,426
GHANA	27	–	27
GREECE	960	–	960
GRENADA	14	–	14
GUATEMALA	56	–	56
GUINEA	14	–	14
GUINEA-BISSAU	14	–	14
GUYANA	27	–	27
HAITI	14	–	14
HONDURAS	27	–	27
HUNGARY	494	–	494
ICELAND	411	–	411
INDIA	987	–	987
INDONESIA	439	–	439
IRAN (ISLAMIC REPUBLIC OF)	2,112	–	2,112
IRAQ	357	–	357
IRELAND	2,468	–	2,468
ISRAEL	630	–	630
ITALY	58,814	–	58,814
JAMAICA	27	–	27
JAPAN	170,682	–	170,682
JORDAN	27	–	27
KAZAKHSTAN	960	–	960
KENYA	27	–	27
KUWAIT	686	–	686
KYRGYZSTAN	165	–	165
LAO PEOPLE'S DEMOCRATIC REPUBLIC	14	–	14
LATVIA	357	–	357
LEBANON	27	–	27
LESOTHO	14	–	14
LIBERIA	27	–	27
LIBYAN ARAB JAMAHIRIYA	659	–	659
LIECHTENSTEIN	137	–	137
LITHUANIA	412	–	412
LUXEMBOURG	822	–	822
MADAGASCAR	21	–	21
MALAWI	14	–	14

UNITED NATIONS MISSION IN HAITI

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
MALAYSIA	329	-	329
MALDIVES	14	-	14
MALI	14	-	14
MALTA	27	-	27
MARSHALL ISLANDS	27	-	27
MAURITANIA	14	-	14
MAURITIUS	27	-	27
MEXICO	2,413	-	2,413
MICRONESIA (FEDERATED STATES OF)	27	-	27
MONACO	105	-	105
MONGOLIA	27	-	27
MOROCCO	81	-	81
MOZAMBIQUE	14	-	14
MYANMAR	14	-	14
NAMIBIA	14	-	14
NEPAL	14	-	14
NETHERLANDS	20,564	-	20,564
NEW ZEALAND	3,291	-	3,291
NICARAGUA	27	-	27
NIGER	14	-	14
NIGERIA	548	-	548
NORWAY	7,540	-	7,540
OMAN	81	-	81
PAKISTAN	165	-	165
PANAMA	56	-	56
PAPUA NEW GUINEA	14	-	14
PARAGUAY	56	-	56
PERU	165	-	165
PHILIPPINES	192	-	192
POLAND	1,289	-	1,289
PORTUGAL	548	-	548
QATAR	137	-	137
REPUBLIC OF KOREA	1,892	-	1,892
REPUBLIC OF MOLDOVA	412	-	412
ROMANIA	466	-	466
RUSSIAN FEDERATION	116,166	-	116,166
RWANDA	14	-	14
SAINT KITTS AND NEVIS	14	-	14
SAINT LUCIA	14	-	14
SAINT VINCENT AND THE GRENADINES	14	-	14
SAMOA	14	-	14
SAN MARINO	137	-	137
SAO TOME AND PRINCIPE	14	-	14
SAUDI ARABIA	2,632	-	2,632
SENEGAL	14	-	14
SEYCHELLES	14	-	14
SIERRA LEONE	14	-	14
SINGAPORE	329	-	329
SLOVENIA	246	-	246
SOLOMON ISLANDS	14	-	14

Schedule 35.2
(Concluded)

UNITED NATIONS MISSION IN HAITI

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member states	Assessments in 1993	Collections in 1993	Total Outstanding
SOMALIA	14	–	14
SOUTH AFRICA	5,621	–	5,621
SPAIN	27,145	–	27,145
SRI LANKA	27	–	27
SUDAN	14	–	14
SURINAME	14	–	14
SWAZILAND	27	–	27
SWEDEN	15,218	–	15,218
SYRIAN ARAB REPUBLIC	110	–	110
TAJIKISTAN	137	–	137
THAILAND	302	–	302
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	45	–	45
TOGO	14	–	14
TRINIDAD AND TOBAGO	137	–	137
TUNISIA	81	–	81
TURKEY	740	–	740
TURKMENISTAN	165	–	165
UGANDA	14	–	14
UKRAINE	25,637	–	25,637
UNITED ARAB EMIRATES	576	–	576
UNITED KINGDOM OF GREAT BRITAIN		–	
AND NORTHERN IRELAND	86,922	–	86,922
UNITED REPUBLIC OF TANZANIA	14	–	14
UNITED STATES OF AMERICA	438,919	–	438,919
URUGUAY	110	–	110
UZBEKISTAN	712	–	712
VANUATU	14	–	14
VENEZUELA	1,344	–	1,344
VIET NAM	27	–	27
YEMEN	14	–	14
YUGOSLAVIA	394	–	394
ZAIRE	27	–	27
ZAMBIA	27	–	27
ZIMBABWE	14	–	14
TOTAL	1,370,117	357	1,369,760

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

Cumulative income and expenditure for the period 5 November 1956 to 31 December 1993

(United States dollars)

	1956 through 1991	Biennium period 1 January 1992 to 31 December 1993	Total
Income a/			
Assessed contributions	166,375,419	-	166,375,419
Voluntary contributions	28,086,176	-	28,086,176
Proceeds from sale of United Nations Bonds	19,206,880	-	19,206,880
Appropriated from United Nations Special Account	3,911,000	-	3,911,000
Miscellaneous, savings in liquidating obligations and adjustments	3,545,672	-	3,545,672
Total income	221,125,147	-	221,125,147
Expenditure	215,601,828	(2,872,034) b/	212,729,794
Excess of income over expenditure	5,523,319	2,872,034	8,395,353

Assets and liabilities as at 31 December 1993

	1993	1991
Assets		
Assessed contributions unpaid (Schedule 36.1) a/	42,707,515	42,990,814
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5,274,570	5,274,570
Excess of authorized expenditures over assessments and applied contributions c/	876,351	876,351
Accounts receivable	-	31,186
Total assets	48,858,436	49,172,921
Liabilities		
Accounts payable to Member States	18,920,781	21,824,001
Member states credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465,138	465,138
Special Account for voluntary contributions to finance unassessed appropriations - to the credit of contributing member states d/	614,028	614,028
Assessed on economically developed countries to meet reserve requirements e/	10,415,000	10,415,000
Due to United Nations Special Account	1,931,574	2,214,873
Due to United Nations Bond Account	8,116,562	8,116,562
Total liabilities	40,463,083	43,649,602
Fund Balance		
Balance as at 1 January 1992	5,523,319	6,876,010
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	2,872,034	(1,352,691)
Balance as at 31 December 1993	8,395,353	5,523,319
Total liabilities and fund balance	48,858,436	49,172,921

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a/ Includes assessed contributions unpaid irrespective of collectibility.

b/ Represents primarily gain on exchange from revaluation of accounts payable expressed in local currency.

c/ For the second half of 1963 $105,048 and for 1964 $771,303.

d/ For the second half of 1963 $108,587 and for 1964 $505,441.

e/ For 1965 $3,550,000 pursuant to General Assembly resolution 2115 (XX), section II. For 1966 $3,550,000 pursuant to resolution 2115 (XX) section III. For 1967 $3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

Schedule 36.1

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

	Unpaid as at 1 January 1992	Collection during 1992–1993	Unpaid as at 31 December 1993
A. Member states with remaining arrears			
Afghanistan	29,499	–	29,499
Algeria	8,932	–	8,932
Benin	5,530	–	5,530
Bolivia	41,905	–	41,905
Cambodia	1,689	–	1,689
Cameroon	1,689	–	1,689
Central African Republic	2,256	–	2,256
Chad	8,385	–	8,385
Chile	165,903	–	165,903
Congo	9,249	–	9,249
Cote D' Ivoire	1,689	–	1,689
Dominican Republic	22,898	–	22,898
Ecuador	10,129	–	10,129
El Salvador	7,411	–	7,411
Guinea	19,410	–	19,410
Haiti	25,661	–	25,661
Iraq	100,407	–	100,407
Lebanon	19,850	–	19,850
Libyan Arab Jamahiriya	1,689	–	1,689
Mali	5,469	–	5,469
Mexico	679,491	–	679,491
Niger	1,906	–	1,906
Panama	15,648	–	15,648
Paraguay	31,661	–	31,661
Peru	77,441	–	77,441
Philippines	15,632	–	15,632
Senegal	9,814	–	9,814
Sierra Leone	2,469	–	2,469
Somalia	11,191	–	11,191
South Africa	15,485	–	15,485
Thailand	9,026	–	9,026
Uganda	9,589	–	9,589
Uruguay	54,388	–	54,388
Venezuela	32,298	–	32,298
Yugoslavia	7,598	–	7,598
SUB TOTAL	1,463,287	–	1,463,287
B. Member states that have made no payments			
Burkina Faso	19,936	–	19,936
Burundi	11,278	–	11,278
Egypt	351,946	–	351,946
Rwanda	11,278	–	11,278
Spain	1,089,981	–	1,089,981
Sudan	89,332	–	89,332
Syrian Arab Republic	46,654	–	46,654
Togo	16,174	–	16,174
Yemen	45,299	–	45,299
SUB TOTAL	1,681,878	–	1,681,878

Schedule 36.1
(concluded)

	Unpaid as at 1 January 1992	Collection during 1992–1993	Unpaid as at 31 December 1993
C. Member states with unpaid balances representing additional 25 per cent assessment for reserve requirement			
Belgium	144,583	-	144,583
France	765,655	-	765,655
South Africa	65,377	-	65,377
SUB TOTAL	975,615	-	975,615
D. Member states with unpaid balances representing difference between assessment and contribution calculated on revised cost estimated for 1967 (General Assembly Resolution 2304 XXII)			
United Kingdom of Great Britain and Northern Ireland	283,299	283,299	-
SUB TOTAL	283,299	283,299	-
E. Member states that have indicated they will not contribute			
Albania	45,299	-	45,299
Belarus	911,964	-	911,964
Bulgaria	181,155	-	181,155
Cuba	249,811	-	249,811
Czechoslovakia	1,814,845	-	1,814,845
Hungary	898,298	-	898,298
Jordan	45,299	-	45,299
Mongolia	12,387	-	12,387
Poland	2,528,364	-	2,528,364
Romania	682,212	-	682,212
Russian Federation	27,665,631	-	27,665,631
Saudi Arabia	74,890	-	74,890
Ukraine	3,476,580	-	3,476,580
SUB TOTAL	38,586,735	-	38,586,735
GRAND TOTAL	42,990,814	283,299	42,707,515

Statement XXXVII

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Cumulative income and expenditure for the period 14 July 1960 to 31 December 1993

(United States dollars)

	1960 to 1991	Biennium period 1 January 1992 to 31 December 1993	Total
Income a/			
Assessed contributions	241,548,990	-	241,548,990
Voluntary contributions	36,192,702	-	36,192,702
Proceeds from sale of United Nations Bonds	110,725,800	-	110,725,800
Miscellaneous, savings in liquidating obligations and adjustments	45,263,728	92,348	45,356,076
Total income	433,731,220	92,348	433,823,568
Expenditure	397,791,034	(563,472) b/	397,227,562
Excess of income over expenditure	35,940,186	655,820	36,596,006

Assets and liabilities as at 31 December 1993

	1993	1991
Assets		
Assessed contributions unpaid a/	75,395,797	75,395,797
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6,687,207	6,687,207
Excess of authorized expenditures over assessments and applied voluntary contributions c/	1,973,066	1,973,066
Total assets	84,056,070	84,056,070
Liabilities		
Accounts payable to member states	7,716,599	8,280,071
Unliquidated obligations	-	92,348
Members' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855,163	855,163
Special Account for voluntary contributions to finance unassessed appropriations - to the credit of contributing member states d/	1,560,314	1,560,314
Due to United Nations Bond Account	35,931,462	35,931,462
Due to United Nations Special Account	1,396,526	1,396,526
Total liabilities	47,460,064	48,115,884
Fund Balance		
Balance as at 1 January 1992	35,940,186	35,676,832
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	655,820	263,354
Balance as at 31 December 1993	36,596,006	35,940,186
Total liabilities and fund balance	84,056,070	84,056,070

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a/ Includes assessed contributions unpaid irrespective of collectibility.

b/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.

c/ For 1961 $268,455; for the second half of 1963 $1,118,712; and for the first half of 1964 $585,899.

d/ For the second half of 1963 $1,017,844 and for 1964 $542,470.

The accompanying notes are an integral part of the financial statements.

Schedule 37.1

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Assessed contributions unpaid as at 31 December 1993

(United States dollars)

A. Member states with remaining arrears	Unpaid as at 1 January 1992	Collection during 1992–1993	Unpaid as at 31 December 1993
Afghanistan	37,603	–	37,603
Benin	6,994	–	6,994
Bolivia	34,833	–	34,833
Brazil	248,838	–	248,838
Burkina Faso	14,145	–	14,145
Central African Republic	6,589	–	6,589
Chad	9,832	–	9,832
Congo	9,938	–	9,938
Ecuador	4,120	–	4,120
Egypt	48,387	–	48,387
Guatemala	38,209	–	38,209
Guinea	9,938	–	9,938
Iraq	22,362	–	22,362
Lebanon	12,108	–	12,108
Mali	24,259	–	24,259
Paraguay	24,229	–	24,229
Senegal	20,418	–	20,418
Somalia	17,445	–	17,445
Sudan	5,860	–	5,860
Yugoslavia	333,269	–	333,269
SUB TOTAL	929,376	–	929,376

B. Member states that have made no payments			
Burundi	10,471	–	10,471
Chile	224,847	–	224,847
Dominican Republic	54,503	–	54,503
Haiti	33,916	–	33,916
Mauritania	17,215	–	17,215
Mexico	786,193	–	786,193
Nicaragua	33,916	–	33,916
Panama	33,916	–	33,916
Peru	89,183	–	89,183
Portugal	201,673	–	201,673
Rwanda	10,471	–	10,471
Saudi Arabia	69,487	–	69,487
South Africa	1,503,337	–	1,503,337
Spain	985,159	–	985,159
Syrian Arab Republic	20,379	–	20,379
Togo	25,324	–	25,324
Uganda	10,471	–	10,471
Uruguay	97,662	–	97,662
Yemen	43,602	–	43,602
SUB TOTAL	4,251,725	–	4,251,725

Schedule 37.1
(concluded)

	Unpaid as at 1 January 1992	Collection during 1992–1993	Unpaid as at 31 December 1993
C. Member states that have indicated they will not contribute			
Albania	43,602	-	43,602
Belarus	1,357,881	-	1,357,881
Bulgaria	190,746	-	190,746
Cuba	260,259	-	260,259
Czechoslovakia	2,759,408	-	2,759,408
France	17,031,152	-	17,031,152
Hungary	995,024	-	995,024
Jordan	43,602	-	43,602
Mongolia	17,215	-	17,215
Poland	2,466,010	-	2,466,010
Romania	641,015	-	641,015
Russian Federation	39,223,085	-	39,223,085
Ukraine	5,185,697	-	5,185,697
SUB TOTAL	70,214,696	-	70,214,696
GRAND TOTAL	75,395,797	-	75,395,797

Statement XXXVIII

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP a/

Cumulative income and expenditure for the period 9 August 1988 to 31 December 1993

(United States dollars)

	1988 through 1991	Biennium Period 1 January 1992 to 31 December 1993	Total
Income a/			
General Assembly appropriation	199,113,000	-	199,113,000
Voluntary contributions	14,714,850	-	14,714,850
Interest income	9,429,244	1,319,525	10,748,769
Miscellaneous, savings in liquidating obligations and adjustments	11,334,948	4,290,721	15,625,669
Total income	234,592,042	5,610,246	240,202,288
Total Expenditure	177,894,463	-	177,894,463
Excess of income over expenditure	56,697,579	5,610,246	62,307,825
Less: Credits to member states against their assessments	23,887,908	19,596,389	43,484,297
Transfer to Peace-keeping Reserve Fund	-	18,156,200	18,156,200
Net available surplus	32,809,671	(32,142,343)	667,328

Statement XXXVIII
(concluded)

UNITED NATIONS IRAN–IRAQ MILITARY OBSERVER GROUP a/

Assets and liabilities as at 31 December 1993

(United States dollars)

	1993	1991
Assets		
Cash	7,318,453	26,189,628
Assessed contributions unpaid b/	910,986	1,245,674
Due from the United Nations Observer Mission in El Salvador	3,000,000	-
Accounts receivable	17,607	911,364
Deferred charges	77,132	44,154
Due from United Nations General Fund	-	11,419,577
Total assets	11,324,178	39,810,397
Liabilities		
Accounts payable to Member States	7,350,649	24,033
Accounts payable – other	307,563	
Unliquidated obligations	1,421,688	880,049
Due to United Nations General Fund	661,119	6,096,644
Due to United Nations Peace–keeping Reserve Fund	915,831	-
Total liabilities	10,656,850	7,000,728
Fund balance		
Balance as at 1 January 1992	32,809,671	53,618,436
Less: Reversal of excess of income over expenditure for the period 1 October 1989 to 31 March 1990 as at 31 December 1989	-	21,895,456
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	5,610,246	-
Excess of income over expenditure for the period 1 October 1989 to 28 February 1991 as 31 December 1991	-	21,209,308
Less: Credit to Member States against their assessments in respect of the period 1 April 1990 to 28 February 1991	-	23,887,908
Less: Credit to Member States in accordance with GA resolution 47/208	19,596,389	-
Less: Transfers to United Nations Peace–keeping Reserve Fund	18,156,200	-
Savings arising from liquidation of obligations for prior periods	-	3,765,291
Balance as at 31 December 1993	667,328	32,809,671
Total liabilities and fund balance	11,324,178	39,810,397

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a/ See note 2(a)

b/ Includes assessed contributions irrespective of collectibility

The accompanying notes are an integral part of the financial statements

UNITED NATIONS IRAN–IRAQ MILITARY OBSERVER GROUP

Schedule of assessed contributions unpaid as at 31 December 1993

(United States Dollars)

Member states	Contributions Payable as at 1 Jan 93	Credit to Member states in 1993	Collections in 1993	Contributions outstanding for the period 9 Aug 88 to 30 Sep 89	1 Oct 89 to 30 Sep 90	1 Oct 90 to 31 May 91	Total Outstanding
AFGHANISTAN	240	196	–	–	44	–	44
ALBANIA	74	74	–	–	–	–	–
ALGERIA	–	–	–	–	–	–	–
ANGOLA	–	–	–	–	–	–	–
ANTIGUA AND BARBUDA	–	–	–	–	–	–	–
ARGENTINA	–	–	–	–	–	–	–
AUSTRALIA	–	–	–	–	–	–	–
AUSTRIA	–	–	–	–	–	–	–
BAHAMAS	–	–	–	–	–	–	–
BAHRAIN	–	–	–	–	–	–	–
BANGLADESH	–	–	–	–	–	–	–
BARBADOS	–	–	–	–	–	–	–
BELARUS	–	–	–	–	–	–	–
BELGIUM	–	–	–	–	–	–	–
BELIZE	–	–	–	–	–	–	–
BENIN	1,720	196	–	947	577	–	1,524
BHUTAN	–	–	–	–	–	–	–
BOLIVIA	3,444	392	–	1,897	1,155	–	3,052
BOTSWANA	–	–	–	–	–	–	–
BRAZIL	–	–	–	–	–	–	–
BRUNEI DARUSSALAM	–	–	–	–	–	–	–
BULGARIA	–	–	–	–	–	–	–
BURKINA FASO	–	–	–	–	–	–	–
BURUNDI	1,186	196	–	413	577	–	990
CAMBODIA	3,444	392	–	1,897	1,155	–	3,052
CAMEROON	–	–	–	–	–	–	–
CANADA	–	–	–	–	–	–	–
CAPE VERDE	1,186	196	–	413	577	–	990
CENTRAL AFRICAN REPUBLIC	3,204	196	–	2,093	915	–	3,008
CHAD	624	196	–	–	428	–	428
CHILE	–	–	–	–	–	–	–
CHINA	–	–	–	–	–	–	–
COLOMBIA	–	–	–	–	–	–	–
COMOROS	1,720	196	–	947	577	–	1,524
CONGO	3,444	392	–	1,897	1,155	–	3,052
COSTA RICA	6,886	784	–	3,793	2,309	–	6,102
COTE D'IVOIRE	746	784	–	(38)	–	–	(38)

UNITED NATIONS IRAN–IRAQ MILITARY OBSERVER GROUP

Schedule 38.1
(continued)

Schedule of assessed contributions unpaid as at 31 December 1993

(United States Dollars)

Member states	Contributions Payable as at 1 Jan 93	Credit to Member states in 1993	Collections in 1993	Contributions outstanding for the period 9 Aug 88 to 30 Sep 89	1 Oct 89 to 30 Sep 90	1 Oct 90 to 31 May 91	Total Outstanding
CUBA	–	–	–	–	–	–	–
CYPRUS	2,140	–	–	2,140	–	–	2,140
CZECHOSLOVAKIA	–	–	–	–	–	–	–
DENMARK	–	–	–	–	–	–	–
DJIBOUTI	1,186	196	–	413	577	–	990
DOMINICA	–	–	–	–	–	–	–
DOMINICAN REPUBLIC	10,330	1,176	–	5,690	3,464	–	9,154
ECUADOR	–	–	–	–	–	–	–
EGYPT	–	–	–	–	–	–	–
EL SALVADOR	3,444	392	–	1,897	1,155	–	3,052
EQUATORIAL GUINEA	3,204	196	–	2,093	915	–	3,008
ETHIOPIA	–	–	–	–	–	–	–
FIJI	–	–	–	–	–	–	–
FINLAND	–	–	–	–	–	–	–
FRANCE	–	–	–	–	–	–	–
GABON	–	–	–	–	–	–	–
GAMBIA	3,204	196	–	2,093	915	–	3,008
GERMANY	–	–	–	–	–	–	–
GHANA	–	–	–	–	–	–	–
GREECE	–	–	–	–	–	–	–
GRENADA	–	–	–	–	–	–	–
GUATEMALA	6,886	784	–	3,793	2,309	–	6,102
GUINEA	1,720	196	–	947	577	–	1,524
GUINEA–BISSAU	577	196	–	–	381	–	381
GUYANA	–	–	–	–	–	–	–
HAITI	1,370	196	–	597	577	–	1,174
HONDURAS	3,444	392	–	1,897	1,155	–	3,052
HUNGARY	–	–	–	–	–	–	–
ICELAND	–	–	–	–	–	–	–
INDIA	–	–	–	–	–	–	–
INDONESIA	–	–	–	–	–	–	–
IRAN (ISLAMIC REPUBLIC OF)	–	–	–	–	–	–	–
IRAQ	–	–	–	–	–	–	–
IRELAND	–	–	–	–	–	–	–
ISRAEL	–	–	–	–	–	–	–
ITALY	–	–	–	–	–	–	–
JAMAICA	–	–	–	–	–	–	–

Schedule 38.1
(continued)

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of assessed contributions unpaid as at 31 December 1993

(United States Dollars)

Member states	Contributions Payable as at 1 Jan 93	Credit to Member states in 1993	Collections in 1993	Contributions outstanding for the period 9 Aug 88 to 30 Sep 89	1 Oct 89 to 30 Sep 90	1 Oct 90 to 31 May 91	Total Outstanding
JAPAN	–	–	–	–	–	–	–
JORDAN	–	–	–	–	–	–	–
KENYA	3,444	3,444	–	–	–	–	–
KUWAIT	–	–	–	–	–	–	–
LAO PEOPLE'S DEMOCRATIC REPUBLIC	–	–	–	–	–	–	–
LEBANON	–	–	–	–	–	–	–
LESOTHO	–	–	–	–	–	–	–
LIBERIA	3,444	392	–	1,897	1,155	–	3,052
LIBYAN ARAB JAMAHIRIYA	94,732	10,974	–	51,424	32,334	–	83,758
LIECHTENSTEIN	–	–	–	–	–	–	–
LUXEMBOURG	–	–	–	–	–	–	–
MADAGASCAR	–	–	–	–	–	–	–
MALAWI	–	–	–	–	–	–	–
MALAYSIA	–	–	–	–	–	–	–
MALDIVES	–	–	–	–	–	–	–
MALI	1,720	196	–	947	577	–	1,524
MALTA	–	–	–	–	–	–	–
MAURITANIA	3,204	196	–	2,093	915	–	3,008
MAURITIUS	–	–	–	–	–	–	–
MEXICO	–	–	–	–	–	–	–
MONGOLIA	–	–	–	–	–	–	–
MOROCCO	–	–	–	–	–	–	–
MOZAMBIQUE	1,720	196	–	947	577	–	1,524
MYANMAR	–	–	–	–	–	–	–
NAMIBIA	–	–	–	–	–	–	–
NEPAL	–	–	–	–	–	–	–
NETHERLANDS	–	–	–	–	–	–	–
NEW ZEALAND	–	–	–	–	–	–	–
NICARAGUA	–	–	–	–	–	–	–
NIGER	1,385	196	–	612	577	–	1,189
NIGERIA	–	–	–	–	–	–	–
NORWAY	–	–	–	–	–	–	–
OMAN	–	–	–	–	–	–	–
PAKISTAN	–	–	–	–	–	–	–
PANAMA	2,577	2,577	–	–	–	–	–
PAPUA NEW GUINEA	–	–	–	–	–	–	–
PARAGUAY	9,489	1,176	–	4,849	3,464	–	8,313

UNITED NATIONS IRAN–IRAQ MILITARY OBSERVER GROUP

Schedule of assessed contributions unpaid as at 31 December 1993

(United States Dollars)

Schedule 38.1
(continued)

Member states	Contributions Payable as at 1 Jan 93	Credit to Member states in 1993	Collections in 1993	Contributions outstanding for the period 9 Aug 88 to 30 Sep 89	1 Oct 89 to 30 Sep 90	1 Oct 90 to 31 May 91	Total Outstanding
PERU	–	–	–	–	–	–	–
PHILIPPINES	–	–	–	–	–	–	–
POLAND	–	–	–	–	–	–	–
PORTUGAL	–	–	–	–	–	–	–
QATAR	691	691	–	–	–	–	–
ROMANIA	–	–	–	–	–	–	–
RUSSIAN FEDERATION	–	–	–	–	–	–	–
RWANDA	1,720	196	–	947	577	–	1,524
SAINT KITTS AND NEVIS	1,720	196	–	947	577	–	1,524
SAINT LUCIA	–	–	–	–	–	–	–
SAINT VINCENT AND THE GRENADINES	1,370	196	–	597	577	–	1,174
SAMOA	–	–	–	–	–	–	–
SAO TOME AND PRINCIPE	1,370	196	–	597	577	–	1,174
SAUDI ARABIA	–	–	–	–	–	–	–
SENEGAL	–	–	–	–	–	–	–
SEYCHELLES	–	–	–	–	–	–	–
SIERRA LEONE	3,204	196	–	2,093	915	–	3,008
SINGAPORE	–	–	–	–	–	–	–
SOLOMON ISLANDS	1,370	196	–	597	577	–	1,174
SOMALIA	1,720	196	–	947	577	–	1,524
SOUTH AFRICA	770,549	88,184	–	422,540	259,825	–	682,365
SPAIN	–	–	–	–	–	–	–
SRI LANKA	–	–	–	–	–	–	–
SUDAN	1,720	196	–	947	577	–	1,524
SURINAME	1,720	196	–	947	577	–	1,524
SWAZILAND	–	–	–	–	–	–	–
SWEDEN	–	–	–	–	–	–	–
SYRIAN ARAB REPUBLIC	13,773	1,568	–	7,586	4,619	–	12,205
THAILAND	–	–	–	–	–	–	–
TOGO	178	179	–	–	(1)	–	(1)
TRINIDAD AND TOBAGO	16,376	1,960	–	8,642	5,774	–	14,416
TUNISIA	–	–	–	–	–	–	–
TURKEY	–	–	–	–	–	–	–
UGANDA	1,720	196	–	947	577	–	1,524
UKRAINE	–	–	–	–	–	–	–
UNITED ARAB EMIRATES	21,940	7,446	–	–	14,494	–	14,494
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	–	–	–	–	–	–	–

Schedule 38.1
(concluded)

UNITED NATIONS IRAN–IRAQ MILITARY OBSERVER GROUP

Schedule of assessed contributions unpaid as at 31 December 1993

(United States Dollars)

Member states	Contributions Payable as at 1 Jan 93	Credit to Member states in 1993	Collections in 1993	Contributions outstanding for the period 9 Aug 88 to 30 Sep 89	1 Oct 89 to 30 Sep 90	1 Oct 90 to 31 May 91	Total Outstanding
UNITED REPUBLIC OF TANZANIA	–	–	–	–	–	–	–
UNITED STATES OF AMERICA	–	–	–	–	–	–	–
URUGUAY	–	–	–	–	–	–	–
VANUATU	1,720	196	–	947	577	–	1,524
VENEZUELA	–	–	–	–	–	–	–
VIET NAM	3,444	392	–	1,897	1,155	–	3,052
YEMEN	2,219	392	–	673	1,154	–	1,827
YUGOSLAVIA	23,702	18,029	–	–	5,673	–	5,673
ZAIRE	–	–	–	–	–	–	–
ZAMBIA	468	392	–	–	76	–	76
ZIMBABWE	–	–	–	–	–	–	–
	1,059,832	148,846	–	550,439	360,547	–	910,986

Statement XXXIX

UNITED NATIONS TRANSITION ASSISTANCE GROUP a/

Cumulative income and expenditure for the period 1 April 1989 to 31 December 1993

(United States dollars)

	1 April 1989 to 31 December 1991	Biennium period 1 January 1992 to 31 December 1993	Total
Income b/			
General Assembly appropriation	416,162,000	-	416,162,000
Voluntary contributions c/ d/	23,736,216	-	23,736,216
Interest income	30,880,889	5,023,446	35,904,335
Miscellaneous income	11,209,351	2,126,792	13,336,143
Total income	481,988,456	7,150,238	489,138,694
Expenditure	374,185,000	(2,707,027) e/	371,477,973
Excess of income over expenditure	107,803,456	9,857,265	117,660,721
Less: Credits to member states	64,889,040	2,006,977	66,896,017
Transfers to United Nations Peace-keeping Reserve Fund	-	49,242,762	49,242,762
Net available surplus of income over expenditure	42,914,416	(41,392,474)	1,521,942

Statement XXXIX
(concluded)

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assets and Liabilities as at 31 December 1993

(United States dollars)

	1993	1991
Assets		
Cash	7,390,511	92,877,544
Assessed contributions unpaid b/	2,274,860	3,416,726
Accounts receivable	217,646	306,649
Deferred charges	6,369	-
Due from United Nations Transitional Authority in Cambodia	20,600,000	-
Due from United Nations Angola Verification Mission	18,000,000	-
Due from United Nations General Fund	-	17,474,615
Total assets	48,489,386	114,075,534
Liabilities		
Accounts payable to member states	8,865,607	19,295,102
Accounts payable - other	5,735	25,242
Unliquidated obligations	35,733,533	51,777,644
Deferred credits	27,245	63,130
Due to United Nations Peace-keeping Reserve Fund	2,283,540	-
Due to United Nations General Fund	51,784	-
Total liabilities	46,967,444	71,161,118
Fund balance		
Balance as at 1 January 1992	42,914,416	42,914,416
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	9,857,265	-
Less: Credits to member states	2,006,977	-
Less: Transfers to United Nations Peace-keeping Reserve Fund	49,242,762	-
Balance as at 31 December 1993	1,521,942	42,914,416
Total liabilities and fund balance	48,489,386	114,075,534

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a/ See note 2(a)

b/ Includes assessed contributions unpaid irrespective of collectibility

c/ Includes voluntary contributions in cash of $13,104,348 and voluntary contributions in kind of $10,631,868 for which budgetary provisions were made. Voluntary contributions were received from Cameroon, Germany, Greece, Japan, Morocco and the United States of America.

d/ Does not include voluntary contributions in kind from the Federal Republic of Germany and Switzerland totalling $4,079,947, for which budgetary provisions were not made.

e/ Represents savings on liquidation of obligations.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions payable as at 1 Jan 93	Credit to Member States in 1993	Collections in 1993	Total Outstanding
ANGOLA	3,426	20	-	3,406
BENIN	3,426	20	-	3,406
BOLIVIA	6,853	40	-	6,813
BURUNDI	3,426	20	-	3,406
CAMBODIA	6,853	40	-	6,813
CAPE VERDE	3,426	20	-	3,406
CENTRAL AFRICAN REPUBLIC	6,853	40	-	6,813
COMOROS	3,426	20	-	3,406
CONGO	3,353	40	1,868	1,445
COSTA RICA	13,707	80	-	13,627
COTE D IVOIRE	5,707	80	-	5,627
DJIBOUTI	3,426	20	-	3,406
DOMINICAN REPUBLIC	20,560	121	-	20,439
ECUADOR	20,560	121	-	20,439
EL SALVADOR	6,853	40	-	6,813
EQUATORIAL GUINEA	6,853	40	-	6,813
GAMBIA	6,853	40	-	6,813
GUATEMALA	13,707	80	-	13,627
GUINEA	3,426	20	-	3,406
HAITI	3,426	20	-	3,406
HONDURAS	6,853	40	-	6,813
IRAQ	82,241	482	-	81,759
KENYA	6,853	-	6,853	-
LIBERIA	6,853	40	-	6,813
LIBYAN ARAB JAMAHIRIYA	191,894	1,124	-	190,770
MADAGASCAR	6,853	40	-	6,813
MALI	3,426	20	-	3,406
MAURITANIA	6,853	40	-	6,813
NIGER	3,426	20	-	3,406
PANAMA	9	8	-	1
PARAGUAY	20,560	121	-	20,439
QATAR	34,267	201	-	34,066
SAINT KITTS AND NEVIS	3,426	20	-	3,406
SAINT VINCENT AND GRENADINES	3,426	20	-	3,406
SAO TOME AND PRINCIPE	2,426	20	-	2,406
SIERRA LEONE	6,853	40	-	6,813
SOLOMON ISLANDS	3,426	20	-	3,406
SOMALIA	3,426	20	-	3,406
SOUTH AFRICA	1,542,006	9,031	-	1,532,975
SUDAN	3,426	20	-	3,406
SURINAME	3,426	20	-	3,406
SYRIAN ARAB REPUBLIC	27,414	161	-	27,253
TRINIDAD AND TOBAGO	34,267	201	-	34,066
UNITED ARAB EMIRATES	130,214	763	-	129,451
VANUATU	3,426	20	-	3,406

Schedule 39.1
(concluded)

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Schedule of assessed contributions unpaid as at 31 December 1993

(United States dollars)

Member States	Contributions payable as at 1 Jan 93	Credit to Member States in 1993	Collections in 1993	Total Outstanding
VIET NAM	6,853	40	–	6,813
YEMEN	6,852	40	–	6,812
TOTAL	2,297,075	13,494	8,721	2,274,860

Statement XL

UNITED NATIONS PEACE – KEEPING RESERVE FUND

Income and expenditure for the biennium 1992–1993 ended 31 December 1993

(United States dollars)

Income	
Voluntary contributions a/	351,989
Interest income	470,894
Total income	822,883
Expenditures	–
Excess of income over expenditure	822,883

Assets and liabilities as at 31 December 1993

Assets	
Cash	1,681,617
Accrued interest receivable	9,847
Advances to peace–keeping missions :	
United Nations Transitional Authority in Cambodia	37,900,000
United Nations Observation Mission in El Salvador	6,000,000
United Nations Angola Verification Mission	19,000,000
United Nations Observer Mission Uganda – Rwanda	501,408
Due from United Nations General Fund b/	82,601,038
Due from United Nations Transition Assistance Group c/	2,283,540
Due from United Nations Iran–Iraq Military Observer Group c/	915,831
Total assets	150,893,281
Liabilities	
Due to United Nations General Fund	70,398
Total liabilities	70,398
Fund Balance	
As at 1 January 1992	–
Transfer in accordance with General Assembly resolution 47/217 d/	150,000,000
Excess of income over expenditure for the period 1 January 1993 to 31 December 1993	822,883
Balance as at 31 December 1993	150,822,883
Total liabilities and fund balance	150,893,281

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a/ Voluntary contribution of $351,989 received from Switzerland

b/ To be transferred from the amount of $154,881,112 that has been retained in the General Fund pursuant to General Assembly resolution 42/216A of 21 December 1987.

c/ Represents unpaid assessed contributions

d/ Comprises amounts transferred from the balance of the excess of income over expenditure in the special accounts of the United Nations Transition Assistance Group ($49,242,762) and the United Nations Iran–Iraq Military Observer Group ($18,156,200) and the amount of $82,601,038, which will be transferred from the United Nations General Fund.

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly the rules formulated by the Secretary-General as required under the regulations, and administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller. They also take fully into account the common accounting standards for the United Nations system, as adopted by the Administrative Committee on Coordination (ACC). The General Assembly has taken note of these standards in its resolution 48/216 C. The United Nations follows International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

- (i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.
- (ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.
- (iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.
- (iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.
- (v) Financial statements should show corresponding figures for the preceding period.
- (vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the Organization is a biennium and consists of two consecutive calendar years.

(d) Income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(f) The United Nations General Fund financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(g) Interfund indebtedness with the General Fund is not restricted to transactions directly between the General Fund and other funds. Transactions directly between funds other than the General Fund are usually reported as indebtedness from the General Fund to the fund owed and indebtedness to the General Fund from the fund owing.

(h) General income.

(i) General income includes income from the rental of premises, bank interest, sale of used equipment, media services and reimbursements of services rendered to other agencies. Refunds of expenditures charged to prior financial periods are also credited to general income.

(ii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iii) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income.

(iv) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

Note 2. Special accounting provisions for peace-keeping operations

(a) UNEF/UNDOF, UNIFIL, UNIIMOG, UNTAG, UNAVEM, ONUCA, UNIKOM, UNTAC, ONUSAL, MINURSO, UNPROFOR, UNOSOM, ONUMOZ, UNOMIL, UNAMIR, UNOMUR, UNOMIG, UNMIH and UNMLT. The accounts for those peace-keeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

(i) Financial regulation 2.1:

A "special financial year" of 1 December to 30 November of the following year has been adopted for UNDOF. A "special financial year" of 1 February to 31 January of the following year has been adopted for UNIFIL. A "special financial period" beginning on 1 October and ending on 30 September of the following year has been adopted for UNIIMOG. A "special financial period" beginning on 1 November and ending on 31 October of the following year has been adopted for UNIKOM.

For other peace-keeping operations, the accounts are maintained for the periods of their mandates. These special financial years or mandate periods are used both for the presentation of information and for accounting purposes.

(ii) Article IV of the financial regulations:

Special arrangements have been made by the General Assembly relating to unliquidated obligations for certain peace-keeping operations. On 14 December 1978, the General Assembly adopted resolution 33/13 F, paragraph 2 of which reads as follows:

> "*Approves* the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:
>
> "(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;
>
> "(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3; claims received during this four-year period shall be treated as provided for under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

Similar provisions have been accorded to other missions as follows:

Mission	Resolution number	Date
UNIFIL	34/9 C	17 December 1979
UNIIMOG	45/245	21 December 1990
UNTAG	45/265	17 May 1991
UNIKOM	47/208 B	14 September 1993
UNPROFOR	47/210 B	14 September 1993
ONUSAL	47/234	14 September 1993

(iii) Financial regulations 11.1 and 11.4:

The accounts kept by the special financial year or mandate periods mentioned above are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(iv) Voluntary contributions:

In accordance with General Assembly resolution 44/192 A, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the Special Account for each peace-keeping operation except UNIFIL. Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts.

In that resolution, the General Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines include the provision that where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made, but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services.

(b) UNFICYP accounts.

(i) Prior to 16 June 1993 the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of UNFICYP. In accordance with financial rule 106.1, no commitments, obligations or disbursements against any funds could be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which could be issued for the period prior to 16 June 1993 only after sufficient contributions had been received to meet the requirements for financial obligations. UNFICYP allotments and the recording of obligations for the period prior to 16 June 1993 are limited to amounts that are within the total of pledged contributions. As a consequence, the full amount of UNFICYP obligations which will be payable for the period prior to 16 June 1993 has not been recorded, particularly in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations is reflected in a footnote to the appropriate financial statements.

(ii) The General Assembly decided by resolution 47/236 that beginning on 16 June 1993 the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations.

Mandate periods from 16 June 1993 to 15 June 1994 have been established, for which appropriations and assessments have been raised on the Member States in accordance with relevant General Assembly resolutions.

(c) Peace-keeping Reserve Fund. By resolution 47/217 of 23 December 1992 the General Assembly established the United Nations Peace-keeping Reserve Fund as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peace-keeping operations. The level of the Peace-keeping Reserve Fund was established at $150 million. In accordance with paragraph (f) of the resolution, $49,242,762 was transferred into the fund from the United Nations Transition Assistance Group and $18,156,200 from the special account of the United Nations Iran-Iraq Military Observer Group. The remaining $82,601,038 will be transferred from retained savings in the United Nations General Fund when the funds are available.

Note 3. Explanatory notes on assessed contributions receivable

Assessed contributions receivable, as shown in the accounts for the biennium 1992-1993, have been recorded in accordance with the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. In regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), particularly with respect to the following:

(a) To the extent that the amounts relate to the expenditures under the Special Account of the United Nations Emergency Force (1956) and the Ad Hoc Account for the United Nations Operation in the Congo which, in their view, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures.

(b) Certain Member States have stated that they do not intend to participate in the financing of the United Nations Emergency Force (1973), the United Nations Disengagement Observer Force and the United Nations Interim Force in Lebanon; other States have stated that they have excluded from their contributions to UNEF their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel.

As a result of the positions taken by some Member States as outlined above, certain Member States have not participated in the financing of UNEF (1973) and of UNDOF in an estimated amount of $6 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF up to 30 November 1993. This amount excludes $36 million in unpaid assessed contributions due from China for the period from 25 October 1971 to 31 December 1981, which were transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981.

Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $121.5 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 until 31 January 1994, excludes $19.6 million in unpaid assessed contributions due from China for the period from 25 October 1971 to

31 December 1981, which were transferred to a special account under General Assembly resolution 36/116 A.

The assessed contributions receivable shown in statements XXXVI and XXXVII exclude $5.3 and $6.7 million, respectively, in unpaid assessed contributions to UNEF and ONUC due from China for the period up to 24 October 1971. Following the General Assembly's adoption on 25 October 1971 of resolution 2758 (XXVI) on the restoration of the lawful rights of the People's Republic of China in the United Nations, that amount has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1972.

Note 4. Summary statement of peace-keeping missions (statement XVIII)

The presentation of a consolidated summary of United Nations peace-keeping activities is made for information purposes only. It is intended to show the overall magnitude of active and completed peace-keeping activities. The presentation of information in a consolidated format does not imply that resources may be utilized interchangeably from one operation to another. The excess of income over expenditure arises in large part because amounts shown for income reflect assessments for whole mandate periods, many of which carry over into 1994, whereas expenditures reflect only disbursements and unliquidated obligations incurred until 31 December 1993.

In order to place the amounts of unpaid contributions in perspective, it should be noted that gross assessments in respect of active peace-keeping missions totalled $4,704 million during the biennium 1992-1993.

Note 5. United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement XX)

In accordance with General Assembly resolution 33/13 F of 14 December 1978, $3.6 million has been transferred from the unliquidated obligations to accounts payable to Member States. This amount represents claims that have been received and accepted by the United Nations from Member States which have provided supplies, materials and equipment to UNEF/UNDOF, and other obligations payable on the basis of standard rates of reimbursement. These amounts shall remain recorded as accounts payable until payment is effected.

Following the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4, the amounts in respect of UNEF and UNDOF which otherwise would have to be surrendered pursuant to those provisions, but currently are being held in suspense, are as follows:

General Assembly resolution	Amount in millions of United States dollars
33/13 E	17.7
34/7 D	5.3
35/45 B	6.8
36/66 B	2.7
37/38 B	7.4
38/35 B	5.2
39/28 B	4.8
40/59 B	3.3
41/44 B	1.5
42/70 B	1.3
43/228	2.4
44/187	2.0
47/204	4.5
Total	64.9

Note 6. United Nations Interim Force in Lebanon (statement XXI)

In accordance with General Assembly resolution 34/9 C of 17 December 1979, $136.2 million has been transferred from the unliquidated obligations to accounts payable to Member States. This represents claims that have been received and accepted by the United Nations from Member States which have provided supplies, materials and equipment to UNIFIL, and other obligations payable on the basis of standard rates of reimbursement. These amounts shall remain due until payment is effected.

Following the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4, the amounts in respect of UNIFIL which otherwise would have to be surrendered pursuant to these provisions, but currently are being held in suspense, are as follows:

General Assembly resolution	Amount in millions of United States dollars
34/9 E	0.1
35/115 B	2.2
36/138 B	3.8
37/127 B	5.9
38/38 B	5.6
39/71 B	6.0
40/246 B	8.9
41/179 B	4.8
42/223	6.8
43/229	6.3
44/188	3.1
45/244	21.9
46/194	8.2
47/205	6.9
Total	90.5

Note 7. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at peace-keeping missions, according to the cumulative inventory records of the United Nations as at 31 December 1993. In accordance with our accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations when acquired.

	1993
MINURSO	9.4
ONUSAL	9.5 a/
UNAVEM	20.8 a/
UNIFIL	99.2
UNOSOM	11.1 a/
UNPROFOR	58.6 b/
UNFICYP	1.3 a/
UNIKOM	14.1 a/
UNDOF	23.5 a/
UNTAC	184.9 b/
Total	432.4

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a/ Represents inventory value as at 31 December 1992.

b/ Represents inventory value as at 30 June 1993.